

FY 2009

Lehi City Annual Budget



Fiscal Year July 1, 2008 through June 30, 2009

Lehi City

State of Utah

Approved
Annual Budget

Fiscal Year 2008 - 2009

Prepared by:
Jaime Davidson, City Administrator
David Sanderson, Finance Director
Brenn Bybee, Management Analyst



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Lehi City Corporation
Utah**

For the Fiscal Year Beginning

July 1, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Lehi City for its budget for the fiscal year beginning July 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a Policy Document, as an Operations Guide, as a Financial Plan and as a Communications Device.

LEHI CITY
Elected Officials

Mayor.....Howard Johnson
Councilperson.....Johnny Barnes
Councilperson.....James Dixon
Councilperson.....Mark Johnson
Councilperson.....Stephen Holbrook
Councilperson.....Johnny Revill

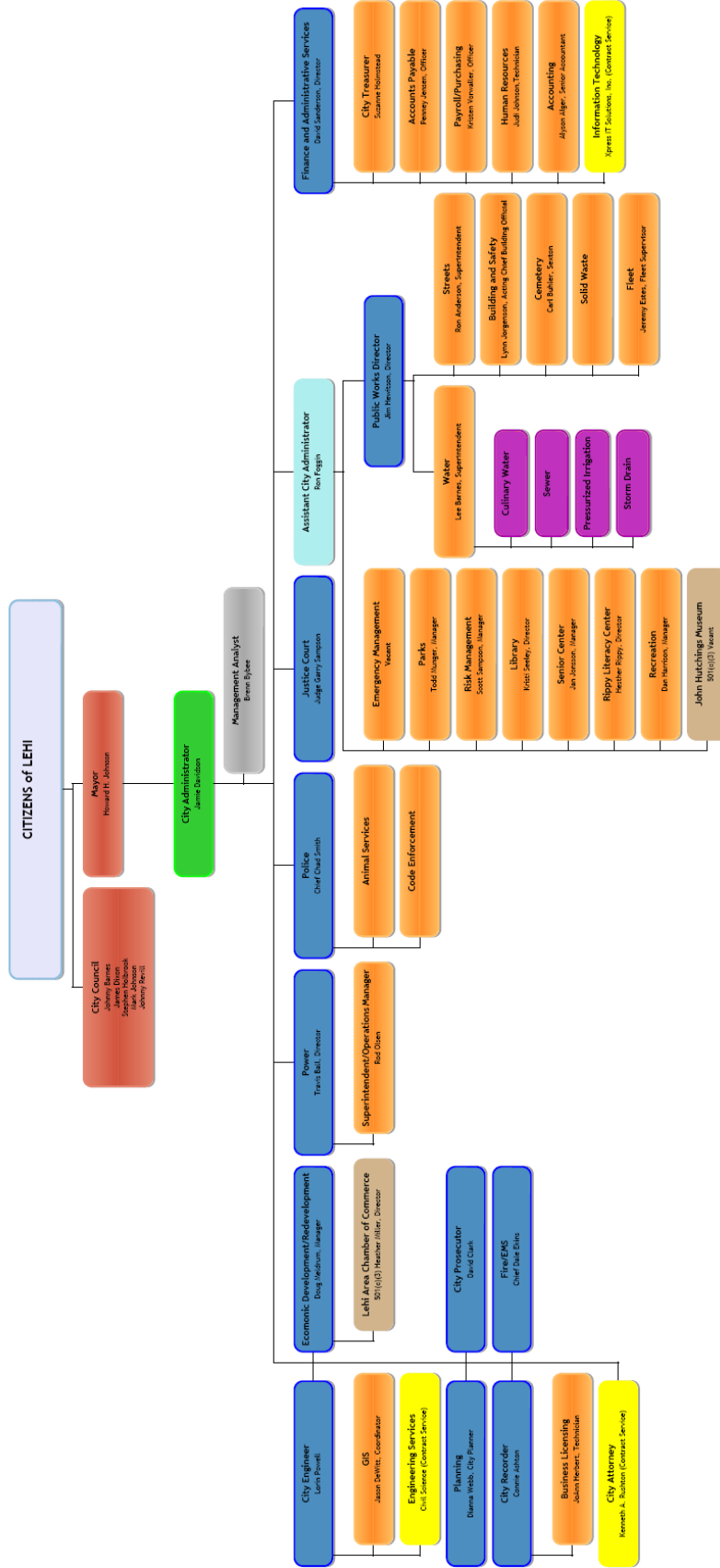
Appointed Officials

City Administrator.....Jamie Davidson
Assistant City Administrator.....Ron Foggin
Director of Finance and Administrative Services.....David Sanderson
City Treasurer.....Sue Holmstead
City Recorder.....Connie Ashton
City Engineer.....Lorin Powell
Fire Chief.....Dale Ekins
Judge.....Gary Sampson
Library Director.....Kristi Seely
Parks/Building Manager.....Todd Munger
Planning Director.....Diana Webb
Police Chief.....Chad Smith
Power Director.....Travis Ball
Power Operations Manager.....Rod Olsen
Public Works Director.....Jim Hewitson
Chief Building Official.....Lynn Jorgenson
Streets Superintendent.....Ron Anderson
Water/Wastewater Superintendent.....Lee Barnes
Recreation/Legacy Center Manager.....Dan Harrison



Lehi City Organizational Chart

September 2008



**Lehi City Budget
Fiscal Year 2008-2009**

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Budget Message



153 North 100 East – P.O. Box 255 – Lehi, Utah 84043-1895
801-768-7100 – Fax: 801-768-7101

June 10, 2008

To the Honorable Mayor, City Council and Citizens of Lehi City:

We are pleased to present the approved budget for the 2009 fiscal year (FY). This budget represents months of hard work by numerous city staff members and each of you. The budget document has been developed to give a financial road-map of how Lehi City can continue to provide services and amenities that make it a great place to live, work, and play. The budget process begins by evaluating public input through our citizen survey. Together with the elected officials, we consider the citizen survey in conjunction with the input that we receive from individual citizens throughout the year. Despite the challenge of an economic downturn that started in the last quarter of 2007, we are happy to report that many of the decisions made over the last year have put us in a position to maintain services at a level our residents have come to expect. Furthermore, this budget allows us to maintain services at a high level without increasing our citizens' tax burden.

Since this budget document consists of management's representations concerning the finances of the City, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Profile of the Government

Lehi is located 12 miles north of Provo and 23 miles south of Salt Lake City. Lehi was settled by Mormon pioneers in 1850 and was known by several different names: Sulphur Springs, Snow's Springs, Dry Creek and Evansville. The final name settled on by the Town's people was Lehi. The City was incorporated in 1852. Lehi is Utah's sixth oldest City.

The City has had a strong mayor form of government since 1852. Policy making and legislative authority are vested in a governing council consisting of the mayor and five city council members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City's administrator, recorder, and treasurer. The City's administrator is responsible for carrying out policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing heads of the various departments. The mayor and city council are elected on a non-partisan basis. City council members serve four-year staggered terms. The mayor is elected to serve a four-year term. The mayor and all five city council seats are elected at large.

Budget Message (cont.)

Lehi has a rich history. The Overland Stage Coach Route ran through the town. The famous Pony Express Trail ran next to the town. The Transcontinental Telegraph line ran adjacent to the City.

The City is a beautiful place to live. Just to the south is Utah Lake used for boating, fishing and hunting. The river that drains Utah Lake is the Jordan River, which runs through the City. To the east of the City are the beautiful Wasatch Mountains and to the west are the White Mountains and Oquirrh Mountains. All of which are within thirty minutes of Lehi offering a variety of activities including hiking, mountain biking, fishing, camping and skiing.



The City has a very western feel with many of the downtown businesses operating in buildings built in the late 1800s. The Lehi Roundup is a five-day celebration with many different community events, a stock parade, a standard parade and a professional rodeo. The Lehi Roundup Rodeo is one of the oldest rodeos in the state.

The City provides a full range of services, including police and fire protection; the construction and maintenance of streets and roads; parks; both commercial and residential building inspection; a wide variety of recreational programs; and cultural events. The City also owns and operates a culinary water system, a secondary water system, a wastewater system, a storm water system, an electrical distribution system, solid waste collection, several aquatics facilities, and an emergency medical service.

The annual budget serves as the foundation for the City's financial planning and control. The City's budget process is well laid out starting in December for a budget that will be adopted by June 22 and goes into effect July 1. The creation of the budget follows the time line as shown on page 14 of this document.

The City is required to hold two public hearings on the proposed budget. The first public hearing must be held by May 22 for the adoption of the tentative budget. The second public hearing must be held by June 22 for the adoption of the final budget.

Within the existing budget, department heads may make transfers of appropriations inside their department. Transfers of appropriations between departments, however, require the special approval of the City Council. Budget-to-actual comparisons are provided in this document for each individual governmental fund for which an appropriated annual budget has been adopted.

Budget Message (cont.)

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

Local Economy

The City has enjoyed strong residential growth for the last ten years; however, that growth is declining substantially with the downturn in the economy. The commercial growth has continued to be steady with the addition of some class A office space along with several commercial developments. There are several restaurants planned for 2009 as well as a large shopping mall to begin construction in 2009. Cabela's, a one of a kind retailer opened in 2005, is enjoying great success. The City has some of the best undeveloped commercial frontage along the Wasatch Front.

The region has Brigham Young University, Utah Valley State College and the University of Utah within 25 minutes of the City center. These higher education facilities employ more than 3,000 people. These universities provide a strong educated work force for a large number of high tech businesses in the area. The region also provides some of the best medical facilities in the western United States. Utah County, the County in which the City is located, has an unemployment rate of 3.2%, which is slightly lower than the State of Utah, which is at 3.4%.

Short-term & Long-term Financial Planning

The City's long-term goals are expressed simply as meeting tomorrow's needs with good financial decisions and by continuing to forecast capital improvements into the future. The City administration is currently working on updates to all the capital facilities plans and updates to impact fees. Impact fees help the City add the needed capital improvements that are needed to accommodate new growth. Existing impact fees, which include parks, streets, culinary water, secondary water, sewer and power, are expected to increase and several new impact fees will be added. Newly added impact fees will include police, fire and drainage capital improvements.

The identification and implementation of long-term planning has permitted the City to construct one of the finest park systems in our region. From just three parks a few years ago to more than fourteen major facilities today, we have successfully transformed our community's park system and created exceptional open spaces for our citizen's enjoyment. The strategic planning for parks has been expanded to include a trail system that will allow joggers, walkers and bicyclists to enjoy the Dry Creek Basin, which runs through the entire City.



Budget Message (cont.)

In our utility area, numerous long-term goals include maintenance of a high service level and sufficient advance planning to meet expected demands. For example, the culinary water system planning process has required the City Engineer to prepare a capital facilities plan that provides for the provision of resources, storage and transmission systems to keep up with the demands of our growing community. An example of success in long-term planning has been made in the area of power. With a good twenty-year strategic plan, the City was able to bond for six million dollars to complete a new substation as well as improvements to existing substations. Without the strategic plan in place the City would not be able to anticipate infrastructure needs in a timely manner and some services could be interrupted.

Our storm drainage plans include ambitious expansions in the future to deal with years of neglect and the pressure of growth. Likewise, sewer and road systems are under careful review to be certain that as our systems age they are maintained in a manner that identifies and solves problems before failures occur. The City staff is currently exploring long term financing options for street projects and drainage system improvements. In ten years the City will more than likely bond for \$4,200,000 for park property that is currently being leased. With long term plans, it becomes easier to be proactive rather than being reactive.

Finally, our commitment to public safety cannot be overstated. The City started in August 2006 24/7 EMS service. The roll out of this much needed service was a culmination of years of planning. This was only one step in a continuing effort to improve public safety. Additional fire personnel have been added to make the service adequate. Our second fire station is just under construction and should be completed for operation in May of 2009. This was a huge commitment, but one that needed to occur as response time to accidents and fires had fallen below national standards.

As a long-term goal, it is clear that a sense of safety must be maintained if our citizens are to enjoy the wide array of programs and activities being provided in the community. Lehi's strategic plan has identified the need for four more fire/EMS stations on the south and north ends of the City. A new fire/EMS station has been budgeted in 2009 and a third station will need to be constructed in the next five years. The budgeted fire station will allow the fire and EMS departments to respond to emergency calls much faster on the northeast side of the City.

Cash Management Policies and Practices

The City maintains an active investment program with the State Investment Pool as well as with local banking institutions. All investments comply with the Utah Money Management Act. The City's investment policy includes many self-imposed constraints in order to effectively safeguard the public funds involved. Idle cash is invested on a daily basis. The City maintains a zero cash balance at a local bank. Funds wash into an investment account at the end of each day, maximizing the City's interest income.

Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2007. This was the tenth consecutive year the government has received this prestigious award. In order to be awarded the Certificate of Achievement, the City published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

Budget Message (cont.)

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

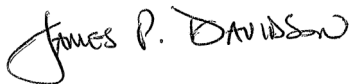
In addition, The City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document beginning July 1, 2007. In order to qualify for the Distinguished Budget Presentation Award, the government's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

Summary

Due to prudent decision-making during a period with a slow economy, this budget allows us to maintain current levels of service while simultaneously meeting additional demands associated with the tremendous growth Lehi City has seen over the last decade.

The preparation of this budget document would not have been possible without the efficient and dedicated services of the entire staff of the finance, treasury, and administration departments. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this document. Credit also must be given to the Mayor and the Governing Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,



James P. Davidson
City Administrator



Dave Sanderson
Finance Director

LEHI



Pioneering Utah's Future

Budget Summary

Budget Information**Combined Fund Summary**

Summary	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Revenues:			
General	\$ 26,417,657	\$ 26,991,300	\$ 21,456,339
Capital Projects	1,266,523	6,375,000	6,162,500
Fire Impact Fee	-	-	302,400
Parks Impact Fee	-	-	2,315,900
Police Impact Fee	-	-	178,500
Road Impact Fee	-	-	2,042,000
Redevelopment Agency	16,364,326	14,150,000	13,050,000
Fleet	-	-	1,343,140
IT	-	-	611,000
Risk Management	-	-	832,000
Legacy Center	2,549,883	2,080,000	4,133,042
John Hutchings Museum	-	-	234,000
Class C Roads	1,237,982	1,200,000	1,418,400
Garbage	1,594,713	1,662,500	1,790,500
Electric	19,035,000	15,871,749	19,230,800
Culinary Water	7,430,930	5,990,000	2,992,750
Pressurized Irrigation	5,353,291	2,600,000	4,372,225
Sewer	7,591,521	6,055,515	4,117,439
Drainage	4,739,723	662,000	1,469,700
Total Revenues	\$ 93,581,549	\$ 83,638,064	\$ 88,052,635
Expenditures:			
General	\$ 24,413,357	\$ 21,300,300	\$ 21,456,339
Capital Projects	1,345,425	6,375,000	6,162,500
Fire Impact Fee	-	-	302,400
Parks Impact Fee	-	-	930,000
Police Impact Fee	-	-	178,500
Road Impact Fee	-	-	2,042,000
Redevelopment Agency	16,352,719	14,150,000	13,050,000
Fleet	-	-	1,343,140
IT	-	-	611,000
Risk Management	-	-	734,575
Legacy Center	3,960,601	4,026,000	4,133,042
John Hutchings Museum	-	-	234,000
Class C Roads	1,248,000	1,200,000	1,418,400
Garbage	1,661,552	1,644,500	1,706,500
Electric	18,988,500	10,087,168	19,230,800
Culinary Water	2,341,072	5,979,400	1,870,313
Pressurized Irrigation	2,055,927	2,579,700	2,348,495
Sewer	3,512,096	4,108,500	4,117,439
Drainage	508,082	720,000	1,196,750
Total Expenditures	\$ 76,387,331	\$ 72,170,568	\$ 83,066,193
Total Surplus (Deficit)	\$ 17,194,218	\$ 11,467,496	\$ 4,986,442

Notes to the Combined Fund Summary

Impact Fee Funds—The Fire, Parks, Police and Road Impact Fee Funds were added to the City's fund structure beginning in FY 2009 in order to better account for revenues and expenditures.

Internal Service Funds—Much like the creation of the Impact Fee Funds; the Fleet, IT and Risk Management Funds were added in FY 2009 in order to better track and budget the City's overall expenditures in these areas, as well as the impact a given department has on that overall expenditure category.

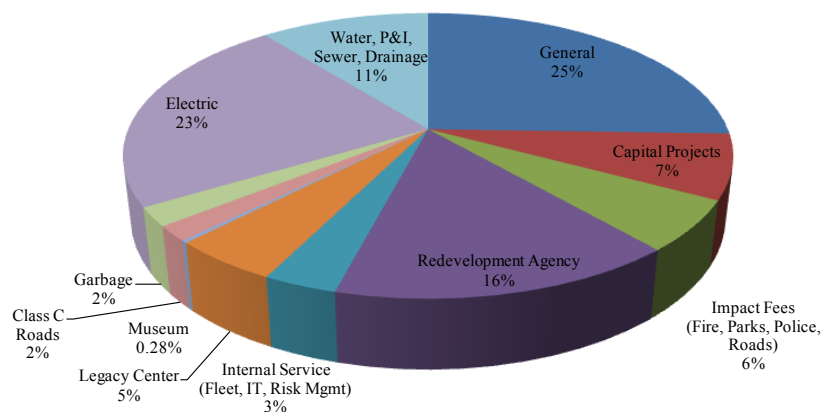
Museum Fund—A fund for the John Hutchings Museum was also created in FY 2009 for increased ease of tracking revenues and expenditures.

Budget Summary

Fund 10 - General

Summary	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Revenues:			
Taxes	\$ 12,280,784	\$ 12,620,000	\$ 14,347,339
License & Permits	8,511,936	5,755,000	2,797,500
Intergovernmental	1,601,730	4,598,000	323,500
Charges For Service	837,726	819,500	716,000
Fines and Forfeitures	1,129,473	1,183,500	1,228,500
Miscellaneous	1,389,008	904,300	1,112,500
Contributions/ Transfers	667,000	1,111,000	931,000
Total Revenues	\$ 26,417,657	\$ 26,991,300	\$ 21,456,339
Expenditures:			
Court Administration	\$ 826,545	\$ 880,200	\$ 858,843
Administration	903,793	1,067,100	725,491
City Recorder	-	-	198,925
Treasury	463,435	467,800	423,067
Finance	356,452	553,100	476,014
City Council	269,805	271,500	326,136
Legal	-	-	380,532
Emergency Mgt	-	-	108,500
General Gov't Buildings	254,374	310,100	400,420
Police	4,509,452	4,842,000	4,568,300
Fire	2,044,292	2,514,400	2,305,698
Planning & Zoning	596,990	791,900	631,557
Animal Control	102,181	182,000	247,300
Building Inspection	2,657,950	1,330,000	1,143,612
Streets & Public Improvement	5,205,298	3,948,000	1,511,423
Public Works	631,758	868,100	265,635
Enginnering	-	-	1,163,384
Parks	3,860,488	1,658,700	988,710
Community Development	202,507	183,000	213,700
Senior Citizen	154,341	164,300	185,430
Library	1,036,106	938,800	977,999
Literacy Center	-	-	187,250
Cemetary	337,590	329,300	300,353
Non-Departmental	-	-	2,868,059
Transfer to Capital/RDA	-	2,900,000	-
Total Expenditures	\$ 24,413,357	\$ 24,200,300	\$ 21,456,339
Total Surplus (Deficit)	\$ 2,004,300	\$ 2,791,000	\$ -

FY 2009 Combined Fund Expenditure Summary

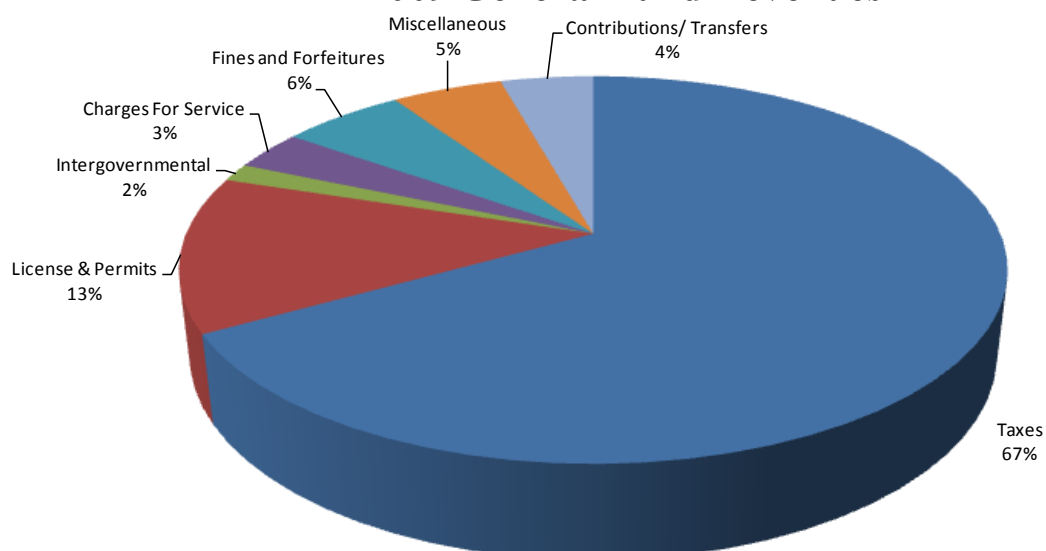


Budget Summary**Fund 10 - General**

Revenue Detail	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Taxes:			
Current property taxes	\$ 3,888,334	\$ 4,600,000	\$ 4,713,093
Motor vehicle tax	544,711	550,000	675,360
Deliquent Taxes	395,327	200,000	425,000
General Sales Tax	4,897,855	4,900,000	5,723,886
Franchise taxes	2,510,905	2,320,000	2,730,000
Inkeeper fees	32,343	40,000	60,000
Penalties & interest - taxes	11,309	10,000	20,000
Total Taxes	\$ 12,280,784	\$ 12,620,000	\$ 14,347,339
License and Permits:			
Business licenses	\$ 63,136	\$ 55,000	\$ 75,000
Building permits	2,650,242	1,500,000	1,675,000
Plan review	242,497	250,000	262,500
Micron Plan review/Inspection	1,291,760	250,000	250,000
Inspection fees	1,062,106	750,000	500,000
State 1% Permit fees	27,108	30,000	30,000
Re-inspection fees	18,809	20,000	5,000
Road impact fees	1,422,088	1,500,000	-
Park impact fees	1,734,190	1,400,000	-
Total License and Permits	\$ 8,511,936	\$ 5,755,000	\$ 2,797,500
Intergovernmental Revenues:			
Library grant	\$ 8,545	\$ 7,000	\$ 7,000
Fire Dept grant	196,495	200,000	150,000
County recreation grant	19,047	20,000	20,000
State grant	15,334	-	7,500
Sr Citizens rental income	3,600	5,000	-
Senior citizens income	28,706	25,000	25,000
Class "C" Road funds	1,237,982	1,200,000	-
State Liquor funds allotment	28,743	30,000	40,000
Contribution general fund	-	3,025,000	-
Alpine District Police reimburse	31,000	21,000	34,000
Pedestrian project revenue	-	25,000	-
County Fire allocation	32,278	40,000	40,000
Total Intergovernmental	\$ 1,601,730	\$ 4,598,000	\$ 323,500
Charges For Service:			
Library reciepts	\$ 43,105	\$ 40,000	\$ 47,500
Library Video rentals	23,084	26,000	30,000
Library mailing fees	129	2,500	2,500
Special police revenue	4,305	4,000	4,000
Sale of cemetery lots	84,159	65,000	75,000
Headstone setting fee	2,250	2,000	2,000
Cemetery burial fees	43,925	45,000	50,000
Offsite concession sales	47,418	55,000	-
Center court reciepts	199,485	175,000	-
Fire fees	3,576	5,000	5,000
Ambulance fees	386,290	400,000	500,000
Total Charges For Service	\$ 837,726	\$ 819,500	\$ 716,000

Budget Summary (cont.)
Fund 10 - General

Revenue Detail	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Fines And Forfeitures:			
Court fines	\$ 962,363	\$ 1,080,000	\$ 1,100,000
Bail bond receipts	167,110	100,000	125,000
Court fees	-	1,000	1,000
Enforcement fees	-	2,500	2,500
Total Fines And Forfeitures	\$ 1,129,473	\$ 1,183,500	\$ 1,228,500
Miscellaneous Revenues:			
Interest earnings	\$ 890,278	\$ 450,000	\$ 600,000
Traffic school	52,250	70,000	90,000
Youth court	11,715	8,500	7,500
Park rental	7,295	5,000	7,500
Portable stage rental	1,240	6,500	1,000
Cellular one tower fee	11,040	12,000	24,000
Sale of fixed assets	71,920	50,000	-
Sale of materials	16,328	10,000	30,000
Sale of history books	1,519	2,500	2,500
Frances Comer trust	18,228	15,000	30,000
Literacy center revenue	29,819	10,000	75,000
Miss Lehi revenue	5,175	10,000	10,000
Lehi roundup revenue	15,986	2,000	2,500
Misc revenue contractors	145,748	150,000	75,000
Arts Council	20,543	40,000	45,000
Alpine School District fee	8,232	8,500	12,500
Office building rental	6,070	2,000	-
Miscellaneous	75,622	52,300	100,000
Total Miscellaneous	\$ 1,389,008	\$ 904,300	\$ 1,112,500
Contributions & Transfers:			
Proceeds from capital lease	\$ -	\$ 380,000	\$ -
Allocation from Water/Sewer	423,500	465,000	465,000
Allocation from Electric	242,000	266,000	266,000
Transfer from RDA	1,500	-	200,000
Re-Appropriate fund balance			
Total Cont & Transfers	\$ 667,000	\$ 1,111,000	\$ 931,000
Total Revenues	\$ 26,417,657	\$ 26,991,300	\$ 21,456,339

FY 2009 General Fund Revenues


City-Wide Goals & Objectives

Lehi City has adopted the following mission statement:

The City of Lehi, along with the community we serve, will foster a tradition dedicated to:

- *Maintaining a safe, healthy atmosphere in which to live, work and play;*
- *Guiding development to ensure responsible growth while preserving and enhancing our small-town character, unique environment and natural amenities;*
- *Providing for the City's long-term stability through promotion of economic vitality and diversity...*

Resulting in a balanced community committed to protecting what is valued today while meeting tomorrow's needs.

Annually in January, the City has conducted a citizen survey through Dan Jones and Associates. The results provide valuable feedback on current operations and input on the policy direction of the City. Selected results from the survey are included in this book.

Consistent with the City's mission statement and the survey results, each department is then asked to come up with their specific major policies and objectives for the coming fiscal year and beyond. With all of this background information combined, the City Administrator then works closely with the City's elected officials to come up with the city-wide short-term and long-term goals and objectives. They are as follows:

Short-Term Goals and Initiatives

1. Design and construct the Lehi North Bench Fire Station, the community's second full-service fire facility staffed 24/7 by qualified professional full-time staff
2. Strive to improve the appearance of our community through a proactive code enforcement program
3. Build new public facilities to accommodate the community's expanding population base, for example, the City Hall and Police Department expansion/renovation projects
4. Revise the city's risk management practices and transition to self insured insurance options
5. Revise the city's financial budgeting process
6. Develop commercial and neighborhood commercial "nodes" along select arterials and roadways throughout the community
7. Prepare and adopt a revised Parks, Recreation, Trails and Open Space Master Plan
8. Adopt, as an overlay to the city's General Plan, a community sustainability and economic development strategic plan
9. Improve public safety in the hiring of additional public safety personnel, including new police officers and fire fighters
10. Continue to foster programs that promote marriage and family as critical components of a healthy community.

Long-Term Goals and Initiatives

1. Implement a city-wide economic development strategy that will serve to balance the city's on-going revenue stream.
2. Facilitate the construction and expansion of city public safety services
3. Improve the quality and appearance of city parks and recreation amenities
4. Maintain current tax rates and continue to strive for financial security by maintaining a healthy fund balance
5. Provide transportation facilities that will facilitate movement along all community roads and trails, while also working towards regional transportation solutions that will meet the needs of North Utah County
6. Develop and execute a downtown revitalization plan that will strengthen Lehi Main Street's position as the community's historic core
7. Adopt and implement a functioning community-wide emergency management program and plan.
8. Continue to develop social and educational community programs that will enhance residents' quality of life. Such efforts include continued support for the Lehi Arts Council, The Hutchings Museum and the Rippy Literacy Center

Guiding Financial Principles

While the City's long-term goals and objectives guide what the budget accomplishes, how that is accomplished is based on the following guiding principles:

- Lehi City exists only to serve the needs of its citizens. Since these needs are continuing and changing, the City should consistently receive citizen feedback based on both long-term and current needs.
- Lehi City should strive for economy, efficiency, and effectiveness in providing basic services. Thus, these services should not cost more than similar services provided by private industry.
- Lehi City should strive for generational fairness. Thus, each generation of taxpayers should pay its own fair share of the long-range cost of these city services.
- Lehi City should finance services rendered to the general public such as police, fire, streets, and parks, from revenues imposed on the general public, such as property and sales taxes. Special services rendered to specific groups of citizens should be financed by user fees, impact fees, license and permit fees, or special assessments.
- Lehi City should balance all budgets annually, in accordance with the requirements of Utah Law.
- Lehi City should allow for a reasonable surplus (fund balance) to accumulate for the following purposes:
 - To provide sufficient working capital.
 - To provide a cushion to absorb emergencies such as floods, earthquakes, etc.
 - To provide for unavoidable shortfalls in revenues.

The City has adopted specific policies based on these guiding principles by which it conducts its financial affairs. These policies are stated in the section that follow on the budget process, the financial structure, revenue, debt, and capital projects.

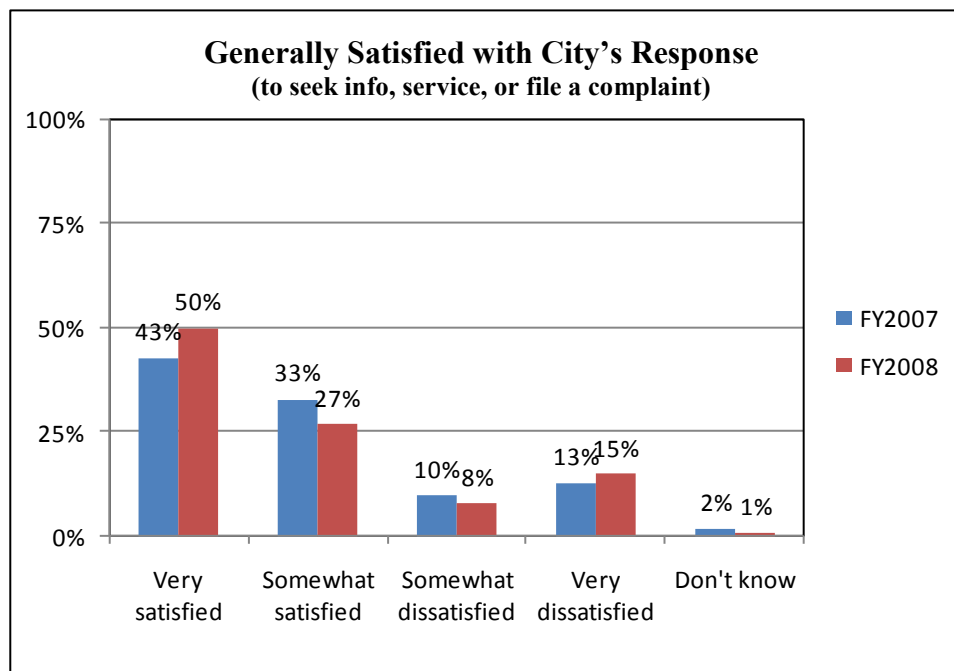
Citizen Priorities

The following is a summary of responses to questions about the overall directions of the City and citizen prioritization of issues facing the City. Only issues and improvements that received a response rate of 2% or greater are included. Unique to the FY 2008 survey, a question on how to prioritize our efforts as it relates to the downtown area of Lehi was added. Additionally, since customer service is always a top priority, the City continues to seek yearly feedback on how we are generally doing in this regard. Other data from the survey is included throughout this book in the departmental sections.

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
What suggestions do you have for those who manage Lehi City?			
Roads/do something about the roads	5%	9%	(Scheduled for January 2009...)
Miscellaneous mayor/city council comments	9%	4%	
Listen to the people	4%	4%	
Keep up the good work/you are doing great	3%	3%	N/A
Growth issues and comments/control growth	3%	3%	N/A
Traffic problems and concerns	3%	3%	N/A
Building issues	1%	3%	N/A
Be open on Fridays	-	3%	N/A
Master plan/keep to master plan/hold developers to a master plan	3%	2%	N/A
Main Street comments	2%	2%	N/A
Better customer service - return phone calls	-	2%	N/A
Freeway access/on-off ramps	-	2%	N/A
Parks	-	2%	N/A
Don't know/none	46%	42%	N/A
During the past year have you contacted any Lehi City office to seek service, information, or to file a complaint?			
Yes	54%	49%	N/A
No	44%	51%	N/A
Don't know	1%	0%	N/A
[If Yes] Were you generally satisfied or dissatisfied with the City's response?			
Very satisfied	43%	50%	N/A
Somewhat satisfied	33%	27%	N/A
Somewhat dissatisfied	10%	8%	N/A
Very dissatisfied	13%	15%	N/A
Don't know	2%	1%	N/A
[If Dissatisfied] Which department did you contact and why were you dissatisfied?			
Animal Control	3%	18%	N/A
City offices	9%	16%	N/A
Police department	13%	12%	N/A
Planning/zoning	4%	10%	N/A
Road/street department	5%	10%	N/A
Garbage department	8%	8%	N/A
Utilities/power department	8%	7%	N/A
Parks/recreation department	7%	2%	N/A
Don't know	4%	3%	N/A

Citizen Priorities (cont.)

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
If you were to suggest something to improve downtown Lehi, what would it be?			
Reduce traffic problems/less traffic	N/A	21%	N/A
Widen the street/more lanes on Main Street	N/A	10%	N/A
Alternate routes through town/re-route thru traffic	N/A	10%	N/A
More parking	N/A	9%	N/A
Bring in more business/retail/shopping	N/A	8%	N/A
Revitalize Main Street	N/A	8%	N/A
Better access/accessibility	N/A	4%	N/A
Beautify the area/landscaping/parks	N/A	3%	N/A
More restaurants	N/A	3%	N/A
Clean it up/cleaner	N/A	3%	N/A
Aesthetic appearance of Main Street	N/A	3%	N/A
Don't know/none	N/A	7%	N/A



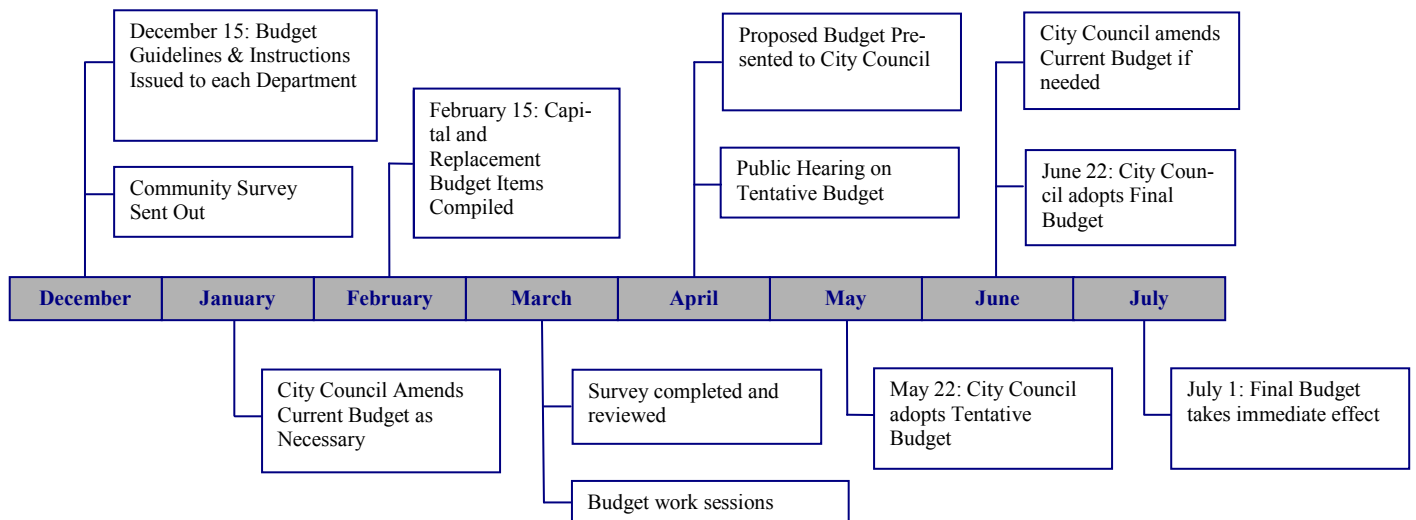
Budget Process and Timeline

Lehi City's budget is on a fiscal year basis, meaning July 1 to June 30. Once the final budget is approved by the City Council in June, it immediately takes effect beginning July 1. Beginning on December 15, the Finance Department issues budget guidelines and instructions to each department in the City for the following fiscal year. At the same time, the Citizen Survey is sent out. This survey helps the Finance Department set the price of government (the price citizens are willing to pay for each service) by allowing citizens to have a voice as to where their spending priorities lie for the following year.

In January, the City Council makes any amendments to the budget as needed. These amendments readjust spending priorities for any unforeseen budgetary issues. By February 15, each department in the City returns to the Finance Department its list of capital improvements and replacement budget items, along with personnel requests. In March, the price of government is determined by reviewing the annual survey and through budget work sessions. Each department brings a draft of its section to the budget work sessions.

The Finance Department then drafts a tentative budget in April, which is then presented to the City Council and citizens of Lehi by May 22. After any necessary changes are made to the tentative budget, it is adopted with one month to finalize all the numbers. This budget is then presented to the City Council, amended if necessary, and adopted by June 22 as the final budget for the following fiscal year.

The following graphic illustrates this process:



Budget Amendments and Management

Once Adopted, the budget can be amended by subsequent City Council action. Reductions in or reallocations of departmental appropriations can be approved by the City Council upon recommendation of the City Administrator and Finance Director, but appropriations cannot be increased in a governmental fund without a public hearing. Transfers of unexpended appropriations from one expenditure account to another in the same department can be made with the approval of the Finance Director.

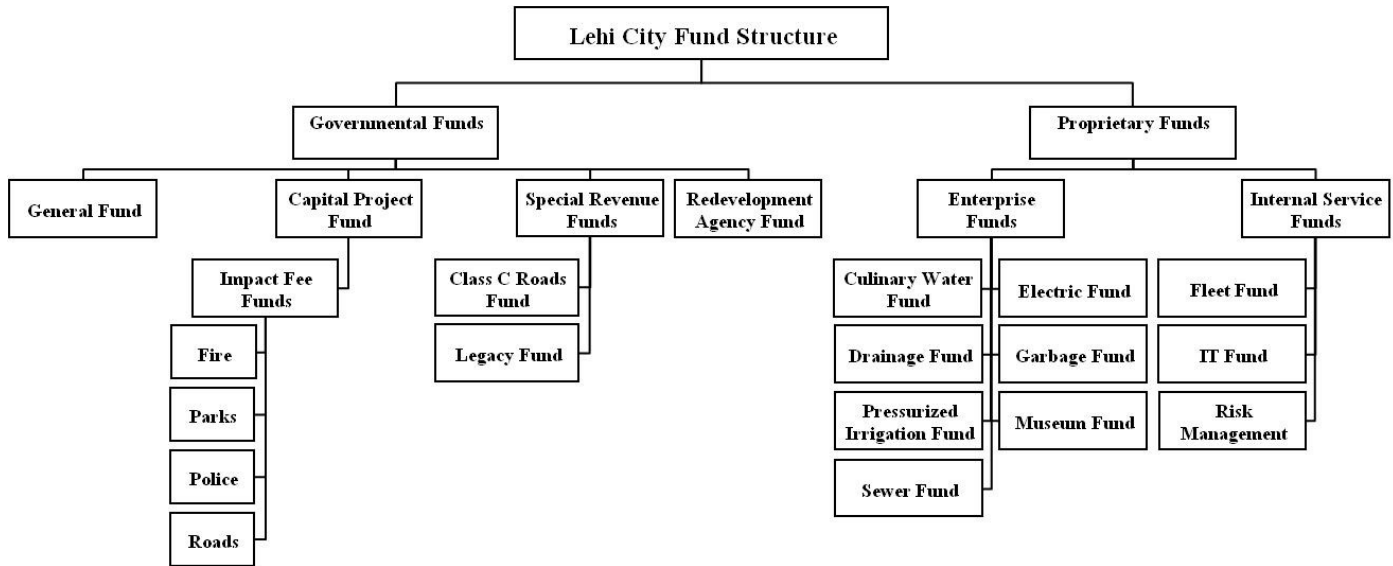
The Finance Department prepares and distributes a monthly budget report by the 15th day of the following month. The report mirrors the financial schedules contained in this budget book and includes current month expenditures, year-to-date expenditures, encumbrances, year-to-date budget, year-to-date variances, the annual budget, and the remaining budget.

As determined by Utah State law, the level for which expenditures may not legally exceed appropriations is the departmental budget within a given fund. The City Council also requires approval for any expenditure exceeding appropriations at the project level for all capital projects. All unexpended budget

Financial Structure

The various funds used for accounting and reporting purposes are the foundation of the City's financial structure. In a like manner, the various departments within the City are the backbone of City operations. The City's departments are groups of similar functions or programs which provide for efficient management. They also provide a framework for the budget which is conceptually easier to understand. As a result, most of this book consists of departmental sections with the detail of the budget.

A brief narrative description of the funds that make up the City's financial structure follows:



Description of Funds

Governmental Funds:

General Fund: A fund that accounts for all financial resources necessary to carry out basic governmental activities for the City that are not accounted for in another fund. The General Fund supports essential City services such as police and fire protection, street maintenance, libraries and parks and open space maintenance. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise tax and service fees.

Capital Project Fund: A fund used to account for financial resources to be used for the acquisition or construction of major capital projects, other than those financed by proprietary funds.

Special Revenue Funds: Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In Lehi City, the Class C Roads Fund and the Legacy Center Fund both fall under this category of fund.

Redevelopment Agency Fund: A fund to account for community redevelopment and economic development project areas, where are financed by incremental taxes collected for in the properties in the development. The taxes are used to pay back debt created from improving the infrastructure for the project.

Proprietary Funds:

Enterprise Funds: Funds used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services are financed from revenues recovered primarily through user fees. Lehi City has six enterprise funds. These funds are: the Culinary Water Fund, Secondary Water Fund, Sewer Fund, Electric Fund, Garbage Fund, and Drainage Fund.

Internal Service Funds: Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City. The City maintains three internal Service Funds to account for Fleet, IT and Self-Insurance/Risk Management activities.

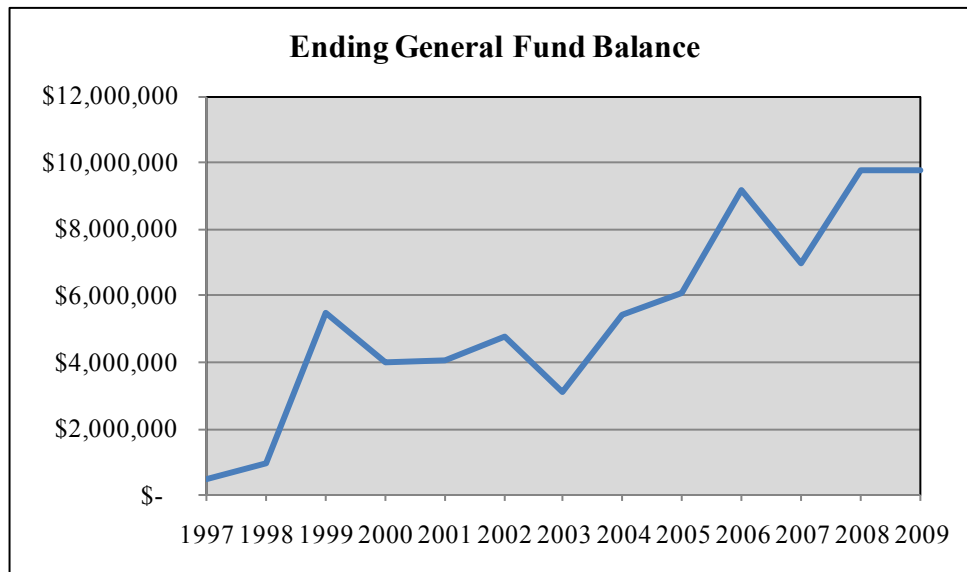
Fund Balance and Reserves

Utah state law allows cities to accumulate retained earnings or fund balances as appropriate in any fund (see U.C.A. 10-6-116). However, the law restricts balances in the general fund as follows: 1) Any fund balances less than 5% of estimated revenue may be used for working capital, certain emergency expenditures, or to cover an unexpected revenue shortfall that would result in a year-end excess of expenditures over revenues; 2) Fund balance greater than 5% but less than 18% may be used for budget purposes; and 3) Any fund balance in excess of 18% must be included in the appropriations of the next fiscal year.

Lehi City accumulates fund balances in its various funds for the following purposes:

- To avoid short-term debt that might be needed to provide working capital.
- To meet unexpected expenditures as the result of an emergency.
- To secure the City's debt and its bond rating.
- To accumulate funding for planned capital expenditures including the replacement of capital assets.
- To meet reserve requirements for liabilities already incurred but not yet paid as is the case with the Risk Management Fund.

All excess funds are invested consistent with the State Money Management Act. The resultant interest income is used as an additional revenue source in each fund. The chart below shows the history of the fund balance in the general fund.



Budget Information

Governmental Fund Balances

Fund	Actual FY 2007	Estimated FY 2008	Approved FY 2009
General Fund	\$ 6,971,856	\$ 9,762,856	\$ 9,762,856
All Other Governmental Funds			
EDA/RDA Funds	446,970	446,970	446,970
Special Revenue Funds	1,053,207	(892,793)	-
Capital Projects Funds	737,474	2,637,474	2,637,474
Total All Other Governmental Funds	\$ 2,379,621	\$ 2,191,650	\$ 3,084,443
Total Governmental Funds	\$ 9,351,477	\$ 11,954,506	\$ 12,847,299

Basis of Budgeting

Budgetary basis refers to the basis of accounting used to estimate financing sources and uses in the budget. There are three types of budgetary basis accounting, cash basis, accrual basis, and modified accrual basis. These are detailed below.

Cash Basis indicates transactions are recognized only when cash is increased or decreased.

Accrual basis indicates revenues are recorded when they are earned (whether or not such is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

Modified Accrual basis of accounting is a mixture of both cash and accrual basis concepts. Revenues are recognized when they become measurable and “available” as net current assets. “Available” means collectible in the current period or soon enough thereafter to be used to pay against liabilities in the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

The budgets of General Government Funds are prepared on a modified accrual basis. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received cash.

The Enterprise Funds are prepared on an accrual basis of budgeting. Expenditures are also recognized as encumbrances when a commitment is made (e.g. through a purchase order). Revenues, on the other hand, are recognized when they are obligated to the city (for example, power user fees are recognized as revenue when service is provided).

In all cases (Enterprise Funds and General Governmental Funds) when goods and services are not received by year-end, the encumbrances will lapse.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the way the City prepares its budget. Exceptions are as follows:

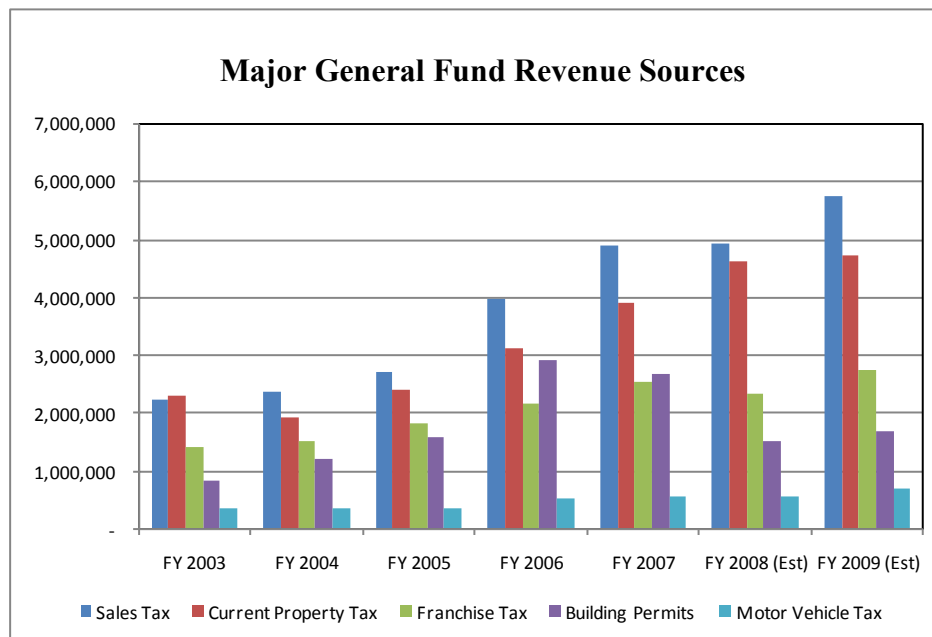
- Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget).
- General staff and administrative charges are recognized as direct expenses of the Power Enterprise Fund on a GAAP basis as opposed to being accounted for and funded by operating transfers into the General Fund from the Power Fund on the Budget basis.
- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a Budget basis.
- Capital outlay within the Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and Budget basis for comparison purposes.

Revenue & Taxation

Lehi City is funded through two categories of revenue: taxes and fees. Tax revenue is primarily used to pay for services provided to the public in general such as police, fire, streets, and parks. The City also provides services that benefit specific groups of citizens for which a specific fee is charged which is intended to pay for all or part of the costs incurred to provide that service. The City follows the revenue policies below:

- The City should maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.
- The City should estimate revenues conservatively on an annual basis to avoid unexpected deficits and to provide a funding source for Capital Project needs.
- The City should minimize the use of one-time revenue to fund on-going services.
- The City should annually review the full costs of activities supported by user fees, impact fees, license and permit fees, and special assessments:
 - To identify the impact of inflation.
 - To determine that the full long-term service costs are not being subsidized by general revenues or passed on to future generations of taxpayers.
 - To determine the subsidy of some fees.
 - To consider new fees, subject to the review of City Council.
- The City should seek to maintain a stable tax rate.



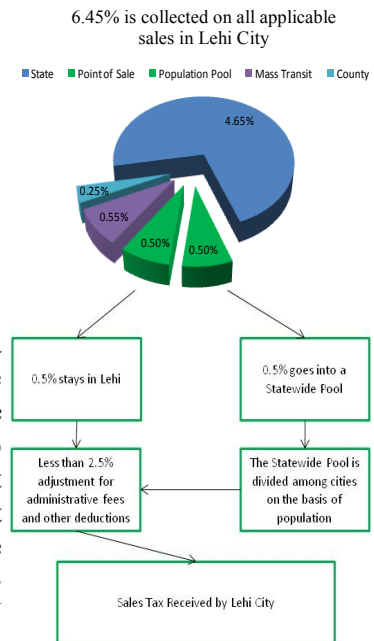
The above chart shows the seven-year trend for those revenue sources classified as general taxes and as building permit fees. In total, these five sources are expected to comprise 77.5% of the general fund revenue. It is important to maintain balance among major revenue sources. The remainder of this section will provide additional information on the major general fund revenue sources used to fund the City's general government services. User fee revenue will be discussed in the section corresponding to the department that provides the service funded by the fee.

Revenue & Taxation (cont.)

Sales Tax

General sales tax is Lehi City's largest revenue source at almost 27% of general fund revenue. State law authorizes cities to receive sales tax revenue based on the process described in the chart shown here.

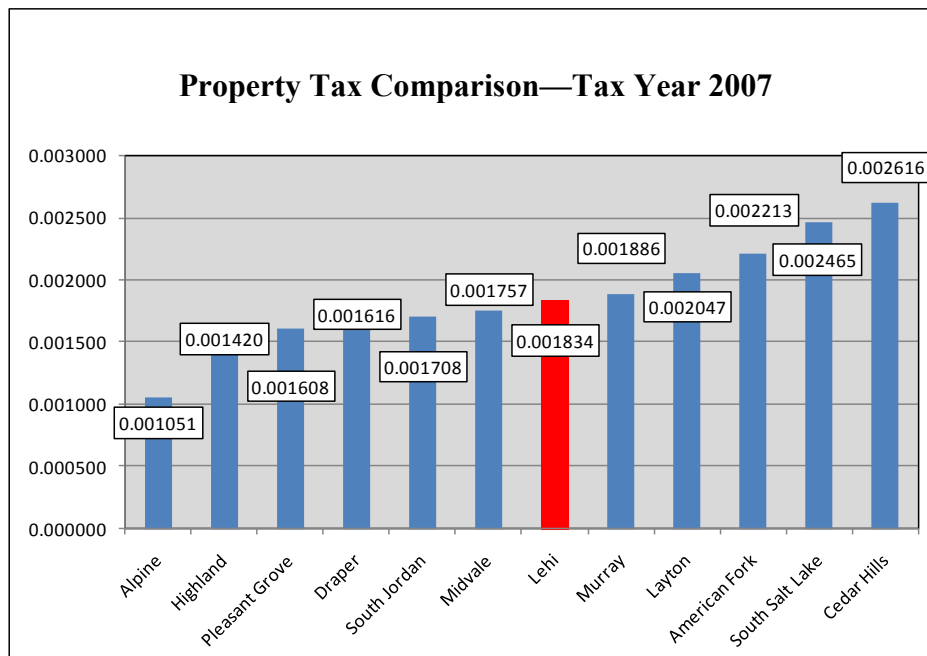
Sales tax revenue fluctuates more with the economy than the other major tax revenue sources. However, the commercial growth has continued to be steady with the addition of some class A office space along with several commercial developments, despite the downturn in the economy. There are several restaurants planned for 2009 as well as a large shopping mall to begin construction in 2009. Cabela's, a one of a kind retailer built in 2005, is enjoying great success. Additionally, the City has some of the best undeveloped commercial frontage along the Wasatch Front. In essence, the commercial growth is still catching up with all of the residential growth the City has experienced over the last ten years. The economic viability on a statewide level accounts for about half of the City's sales tax revenue; recent national economic studies state that Utah ranks 3rd amongst all the states in the nation in regards to overall economic status. As such, the forecast for sales tax revenue during FY 2009 is expected to grow 17%



Property Tax

Property tax is Lehi City's second largest source of tax revenue accounting for about 22% of general fund revenue.

As mentioned previously, the residential growth in Lehi is declining substantially with the downturn in the economy. However, while other revenue sources fall due to economic slowdowns, property tax revenue tends to stay relatively stable. Even still, property tax revenue is forecasted to grow by a modest 2% in FY 2009. Additionally, Lehi City has maintained a relatively average property tax rate for many years which has helped to mitigate against the need for a significant rate increase in any single given year.



Revenue & Taxation (cont.)

Franchise Tax

Franchise taxes are the third largest source of revenue for the general fund, accounting for just under 13% of total revenues. State law authorizes cities to collect up to 6% on utilities operating within city boundaries. The projection for FY 2009 takes into account an upcoming annexation agreement that will incorporate almost 1800 acres into the City. Since franchise tax revenues are determined by the number of service connections and the sales from those connections, growth in revenue is directly related to new construction. As has been mentioned previously, commercial growth is still expected to mitigate against the slowdown in residential growth. However, even though historical data shows that City franchise tax revenues doubled in a four-year span (an average of 16% per year), the projection for FY 2009 is only estimated to grow 7% above revenue received in FY 2007.

Motor Vehicle Tax

A statewide fee is assessed on motor vehicles in lieu of property taxes. The fee is assessed based on the age of the vehicle. This source of revenue accounts for just over 3% of all general fund revenues. A qualitative method is used to project revenue based on past trends. However, like with the City's other revenue projections, the City expects to receive less than would otherwise be the case if not for the downturn in the economy. The fees are outlined in the table:

Age of Vehicle	Equivalent Tax
Less than 3 years	\$150
3 or more years but less than 6 years	\$110
6 or more years but less than 9 years	\$80
9 or more years but less than 12 years	\$50
12 or more years	\$10

Source: Utah Department of Motor Vehicles Website

Building Permit Fees

Developers, groups, or individuals building in Lehi City are charged building permit fees. A discussion of the projection for this major general fund revenue source is pertinent, since in FY 2006 the revenue generated from this source almost equaled the City's property tax revenue and revenue from this fund is now expected to be about half what it was then. Since this one-time revenue source is directly related to the amount of construction going on in the City, a major decline in building permit revenue began in the final quarter of calendar year 2007 with the lack of liquidity generated by the prevalent and risky investment of the finance industry in the sub-prime lending market. Lehi City experienced an average of about 12% in residential growth per year previous to the housing market slowdown. However, we do anticipate that the commercial growth and by residents finishing their basements in their homes will generate about half as much building permit revenue compared to the peak time in FY 2006. Additional information on how this fee is assessed can be found on pages 96-97 under the Building & Safety Department's section.

Debt

Lehi City uses debt judiciously consistent with the policies listed below. Currently, the City enjoys an AA bond rating from Standard and Poor's for sales tax revenue bonds. The schedules in this section include the general long-term debt pertaining to both the governmental and proprietary funds.

Policies

- When applicable, Lehi City will review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service costs (minimum 3% savings over the life of an issue).
- Lehi City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- When Lehi City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- Lehi City should have the final maturity of general obligation bonds at, or below thirty years.
- Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$5,000 or less with short lives (less than four years) or replacement of existing equipment where depreciation has been paid to a sinking fund. Debt financing will be used for major, non-recurring items with a minimum of four years of useful life.
- Whenever possible, Lehi City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.
- Lehi City will not use long-term debt for current operations.
- Lehi City will maintain good communications with bond rating agencies regarding its financial condition.

Computation of Legal Debt Margin—June 30, 2007

Assessed Valuation:	\$ 1,724,702,993
Estimated Actual Value	2,405,333,599
Debt Limit - 4% of Estimated Actual Value	96,213,344
Less Outstanding General Obligation Bonds	-
Total Amount of Debt Applicable to Debt Limit	-
Legal Debt Margin	\$ 96,213,344

Outstanding General Long-Term Debt				Governmental Activities		
Description	End Balance FY 2006	Additions	Deletions	End Balance FY 2007	Principle Due in FY 2008	Interest Due in FY 2008
1996 Sewer Revenue Bonds (63.5% by RDA)	\$ 755,650	\$ -	\$ 111,125	\$ 644,525	\$ 114,300	\$ 31,718
1999 Excise Tax Bonds	1,125,000	-	265,000	860,000	275,000	66,834
2003 Excise Tax Bonds	2,535,000	-	210,000	2,325,000	215,000	35,987
2003 Sales Tax Revenue Bonds	3,900,000	-	-	3,900,000	-	-
2004 Sales Tax Revenue and Refunding Bonds	7,405,000	-	500,000	6,905,000	500,000	433,516
2004 Subordinates Sales Tax Revenue Bonds	7,850,292	1,149,708	-	9,000,000	-	-
2001 Special Assessment Bonds (59.2%)	3,461,254	-	3,461,254	-	-	-
Capital Lease Obligations	679,356	-	161,272	518,084	143,704	.*
Tax Increment Note Payable to Developer	39,276,305	14,635,458	-	53,911,763	-	-
Compensated Absences	1,130,747	1,069,235	841,218	1,358,764	1,135,413	.*
Landfill Closure and Postclosure Care Liability	96,055	-	7,276	88,779	-	-
Total Long-Term Debt	\$68,214,659	\$16,854,401	\$5,557,145	\$79,511,915	\$ 2,383,417	\$ 568,055

*Interest payments were not included where there was uncertainty in the timing of the payments

A brief description of Lehi City's debt issues (as of June 30, 2007) continues on the following page.

Debt (cont.)

1996 Sewer Revenue Bonds—63.5% of \$2,400,000 in sewer revenue bonds due serially through 2011 with interest rates ranging from 3.7% to 5.7%. Used to build and improve the sewer system of the City.

1999 Road Excise Tax Bonds—\$2,500,000 excise tax term bonds due 12/1/09 with interest at 3.6% to 4.45%. Used to improve roads throughout Lehi City.

2003 Road Excise Tax Bonds—\$3,130,000 excise tax term bonds due 6/1/13 with interest at 2.5% to 3.2%. Used to repair roads throughout Lehi City.

2003 Sales Tax Revenue Bonds—\$3,900,000 sales tax term bonds due serially through 6/1/2024 with interest 3.6% to 4.625%. Used to finance the construction of the Legacy Aquatics Center.

2004 Sales Tax Revenue and Refunding Bonds—\$8,345,000 sales tax revenue and refunding term bonds due serially through 6/1/2024 with interest at 2.25% to 5.0%. Used to finance an expansion of the Lehi City Library and purchase land for future needs.

2004 Subordinated Sales Tax Revenue Bonds—\$9,000,000 authorize, \$5,251,200 issued through June 30, 2005 sales tax revenue bonds due in annual installments equal to 87.5% of the local sales and use tax and 100% of the transient room tax collected from the Cabela's Retail Store Project area, due in 2024.

Capital Lease Obligations—Payable in annual installments ranging from \$17,588 to \$60,605 including interest at 3.75% to 5.6%, maturing between 2006 and 2008. Used to refinance existing bonds.

Tax Increment Note Payable to Developer—Due in annual installments equal to 70% of the tax increment received by the RDA from the Alpine Highway Project, including interest at 6.5%, due in 2009. Used to finance economic development associated with IM Flash Technologies.

Outstanding General Long-Term Debt				Business-Type Activities		
Description	End Balance FY 2006	Additions	Deletions	End Balance FY 2007	Due in FY 2008	Due in FY 2008
1996 Sewer Revenue Bonds (36.5% by Sewer Fund)	\$ 446,124	\$ -	\$ 65,836	\$ 380,288	\$ 65,700	\$ 18,232
1998 Electric Refunding Bonds	2,892,948	-	90,000	\$ 2,802,948	250,000	-*
2005 Electric Revenue Bonds	6,000,000	-	250,000	\$ 5,750,000	265,000	185,716
1999 Water Refunding Bonds	1,140,000	-	105,000	\$ 1,035,000	110,000	-*
2003 Water Refunding Bonds	3,311,752	-	296,556	\$ 3,015,196	305,000	-*
2000 Drainage Revenue Bonds	1,525,000	-	135,000	\$ 1,390,000	145,000	76,255
2001 Special Assessment Bonds (40.8%)	2,383,954	-	2,383,954	\$ -	-	-
Capital Lease Obligations	420,591	-	124,528	\$ 296,063	86,541	-*
Compensated Absences	489,152	25,381	35,759	\$ 478,774	119,694	-*
Total Long-Term Debt	\$18,609,521	\$ 25,381	\$3,486,633	\$15,148,269	\$ 1,346,935	\$ 280,203

*Interest payments were not included where there was uncertainty in the timing of the payments

1996 Sewer Revenue Bonds—36.5% of \$2,400,000 in sewer revenue bonds due serially through 2011 with interest rates ranging from 3.7% to 5.7%.

1998 Electric Refunding and Revenue Bonds—\$4,785,000 electric refunding and revenue bonds due serially through 2018 with interest rates ranging from 3.0% to 4.5%. Used to build a power substation.

2005 Electric Revenue Bonds—\$6,000,000 variable rate revenue bonds due serially through 2020 with interest rates estimated at 3.23%. Used primarily to build a new power substation.

1999 Water Refunding Bonds—\$1,740,000 water refunding bonds due serially through 2015 with interest at 3.25% to 4.9%. Used to refinance existing debt.

2003 Water Refunding Bonds—3,980,000 water revenue bonds due serially through 2020 with interest rates ranging from 2.5% to 3.9%. Used to refinance existing debt and build a 2 million gallon culinary water tank and secondary water reservoir.

2000 Drainage Revenue Bonds—\$2,200,000 in drainage revenue bonds due serially through 2015 with interest rates ranging from 4.3% to 5.6%. Used to implement main storm drain system.

Capital Lease Obligations—Payable in annual installments ranging from \$21,464 to \$51,956 including interest at 4.22% to 4.77%, maturing between 2006 and 2010.

Capital Budget

The FY 2009 budget includes approximately \$12.9 million for non-routine capital improvement expenditures. Lehi City's Capital Improvement Plan (CIP) is developed each year, including anticipated funding sources. When Capital Budget appropriations lapse at the end of the fiscal year, they are re-budgeted until the project is complete. Lehi City defines Capital Expenditures as any item or group of items with a value or combined value of more than \$1,000 and a useful life greater than three years. However, for the sake of meaningful summarization that allows for a more accurate picture of how the coming fiscal year's CIP might impact the operating budget, the capital expenditures are separated into two categories: Routine Capital Expenditures and Non-routine Capital Expenditures.

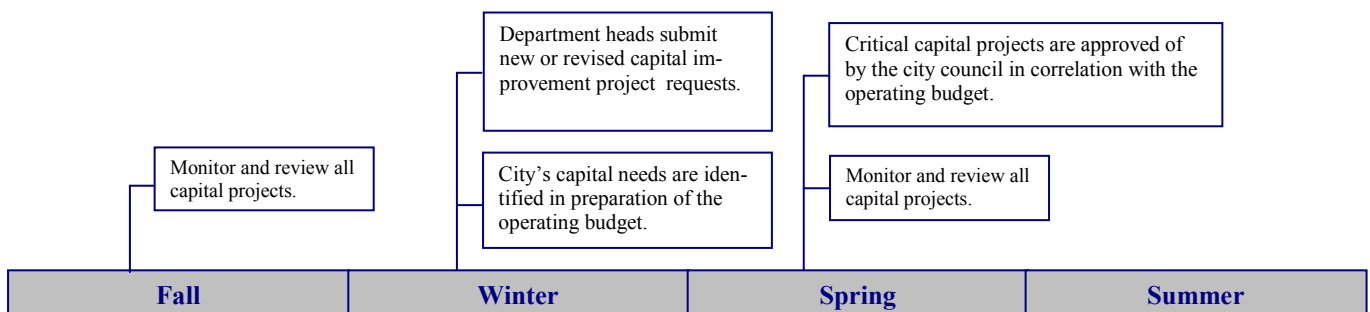
- *Routine Capital Expenditures* are expenditures that occur on a regular basis and have no significant impact on the operating budget. The capital expenditures classified into the capital replacement budget would be considered routine. Examples would include the regular replacement of vehicles and equipment. The cost of these capital expenditures are captured as line item(s) in the Budget Information portion of each department's section throughout this book.
- *Non-routine Capital Expenditures* are expenditures that do not happen on a regular basis and impact the operating budget either in terms of additional personnel, maintenance, utility, or other costs; or potentially in terms of additional revenue or operating savings. These projects, although the expenditures of which may span of a few years, add to the asset base of the City and often result from policy decisions.

A summary schedule of the non-routine capital budget can be found on the following two pages.

Capital Improvement Plan Timeline

Lehi City uses the following procedures in establishing its CIP.

1. In the fall and spring of the year, the progress on all authorized capital projects is monitored on a project-by-project basis. Project financial records are reviewed with the department heads tasked with overseeing the given project. Projects approved by the City Council, but not previously included in the Capital Improvement Plan, are reviewed at the same time.
2. In the winter, department heads review previously submitted projects not approved to determine if the need, timeframe, or project scope have changed. If changes are needed, the Finance Department is notified and the Requested Capital Improvement and Capital Projects Summary are updated. The department heads also submit new capital projects for consideration in both the next fiscal year and future years.
3. Also in the winter, the City's capital needs are identified before preparation begins on the operating budget. First year operating expenses are formulated and refined through discussions with the department most closely impacted by the project. Future years' operating costs are established after the projects in operation and the estimated expenses can be refined.
4. In May, the requested Capital Improvement and Capital Projects list is reviewed and the most critical projects are recommended to the City Council as part of the City's recommended budget. This is done at the same time the recommended operating budget is presented. Alternate mechanisms for financing the projects are also discussed at this time.
5. In the budget document, the requested Capital Improvement and Capital Projects Summary lists all projects that have been approved. The Non-Routine Capital Improvement Projects summary lists all non-routine projects that have been authorized by the City Council.



Non-Routine Capital Budget Summary

Project Title	Department	Funding Source	Prior Funding	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Total
Fire Safety Hazard House	Fire	General Fund	-	-	\$30,000	-	-	-	30,000
Self-Checkout System	Library	General Fund	-	-	\$56,000	-	-	-	56,000
Park Master Plan	Parks	General Fund	-	\$200,000	-	-	-	-	200,000
Park Master Plan Construction	Parks	General Fund	-	\$75,000	-	-	-	-	75,000
Police Building Improvements	Police	General Fund	-	-	\$500,000	\$25,000	-	-	525,000
Digital Fingerprinting System	Police	General Fund	-	-	-	\$80,000	-	-	80,000
Firing Range	Police	General Fund	-	-	-	\$50,000	-	-	50,000
Tactical Robot	Police	General Fund	-	-	\$80,000	-	-	-	80,000
Recreation Building Improvements	Recreation	General Fund	\$29,500	-	-	-	\$400,000	-	429,500
Ultra Violet Light System	Recreation	General Fund	-	\$51,000	-	\$44,500	-	-	95,500
300 West Project (South of State St)	Streets	General Fund	-	-	-	-	\$600,000	-	600,000
400 East Curb and Gutter Project	Streets	General Fund	-	\$85,000	-	-	-	-	85,000
600 East Curb and Gutter Project	Streets	General Fund	-	\$75,000	-	-	-	-	75,000
700 South Project	Streets	General Fund	\$100,000	\$100,000	\$100,000	\$500,000	\$500,000	-	1,300,000
850 East Widening	Streets	General Fund	-	-	-	-	-	\$400,000	400,000
1200 East Project	Streets	General Fund	\$200,000	\$250,000	-	\$700,000	-	-	1,150,000
1200 West (Freeway to Frontage Rd)	Streets	General Fund	\$100,000	-	\$250,000	-	-	-	350,000
1450 North Bridge	Streets	General Fund	\$170,000	\$200,000	-	-	-	-	370,000
2100 North Project	Streets	General Fund	\$250,000	-	\$1,000,000	-	-	-	1,250,000
2300 West Project	Streets	General Fund	\$400,000	\$50,000	\$150,000	\$150,000	\$250,000	-	1,000,000
Center Street Widening	Streets	General Fund	-	-	-	-	-	\$500,000	500,000
Frontage Road to Pilgrims Project	Streets	General Fund	\$200,000	\$1,000,000	-	-	-	\$500,000	1,700,000
Overflow Parking for Legacy Ctr	Streets	General Fund	-	\$100,000	-	-	-	-	100,000
Rail Road Crossings	Streets	General Fund	-	-	1,000,000	2,000,000	-	-	3,000,000
Streets Building Addition	Streets	General Fund	\$100,000	\$100,000	-	-	-	-	200,000
Traverse Mountain Bridge	Streets	General Fund	-	-	-	400,000	600,000	-	1,000,000
Fire Station & Equipment	Fire	Capital Project Fund	-	\$3,500,000	-	-	\$4,500,000	-	8,000,000
Police Building Addition	Police	Capital Project Fund	\$180,000	-	-	\$100,000	-	-	280,000
Vehicle Maintenance Shop	Fleet	Capital Project Fund	-	-	-	\$300,000	-	-	300,000
500 West Culinary Well	Culinary Water	Culinary Water Fund	-	\$350,000	-	-	-	-	350,000
Airport Culinary Well	Culinary Water	Culinary Water Fund	-	\$62,000	-	-	-	-	62,000
Gray Culinary Well	Culinary Water	Culinary Water Fund	-	-	\$400,000	-	-	-	400,000
Pilgrims Culinary Well	Culinary Water	Culinary Water Fund	-	\$500,000	-	-	-	-	500,000
Sandpit Culinary Well & Tank	Culinary Water	Culinary Water Fund	-	-	-	-	\$900,000	\$1,500,000	2,400,000

Non-Routine Capital Budget Summary (cont.)

Project Title	Department	Funding Source	Prior Funding	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Total
Spring Line to Low Hills Tank	Culinary Water	Culinary Water Fund	-	-	\$150,000	-	-	-	150,000
Gehry Well, Tank, Reservoir and Line	Culinary/ Secondary Water	Culinary/ Secondary Water Funds	-	-	\$950,000	\$2,000,000	-	\$1,100,000	4,050,000
Traverse Mtn Well, Tank & Storage	Culinary/ Secondary Water	Culinary/ Secondary Water Funds	\$2,600,000	\$900,000	\$600,000	-	\$1,600,000	-	5,700,000
Bull River Piping Project	Secondary Water	Secondary Water Fund	-	-	-	\$200,000	\$200,000	\$200,000	600,000
Mini Creek Reservoir & Well	Secondary Water	Secondary Water Fund	\$600,000	\$900,000	-	-	-	-	1,500,000
Mitchell Well	Secondary Water	Secondary Water Fund	-	-	-	-	\$400,000	-	400,000
Vibbert Well	Secondary Water	Secondary Water Fund	\$250,000	\$300,000	-	-	-	-	550,000
Cedar Hollow Reservoir & Detention Basin	Secondary Water / Storm Drain	Secondary Water / Storm Drain Funds	-	-	-	\$150,000	\$500,000	-	650,000
1700 West Interceptor	Sewer	Sewer Fund	\$700,000	\$700,000	\$700,000	\$400,000	-	-	2,500,000
Gehry Interceptor to 1500 N Project	Sewer	Sewer Fund	-	-	-	-	\$800,000	\$800,000	1,600,000
2300 West Feeder Line	Power	Power Fund	\$150,000	-	-	\$772,000	-	-	922,000
North Bench Substation	Power	Power Fund	-	-	-	\$2,000,000	-	-	2,000,000
Power Building Improvements	Power	Power Fund	\$120,000	-	\$180,000	-	-	-	300,000
Power Outage Notification System	Power	Power Fund	-	\$75,000	-	-	-	-	75,000
SCADA Metering System	Power	Power Fund	-	\$200,000	-	-	-	-	200,000
Spring Creek Substation	Power	Power Fund	\$265,000	-	-	\$1,000,000	\$1,000,000	\$1,000,000	3,265,000
Traverse Mountain Feeder Line	Power	Power Fund	-	\$500,000	\$500,000	-	-	-	1,500,000
Westside Substation	Power	Power Fund	-	\$2,100,000	-	-	-	-	2,100,000
300 E Storm Drain	Storm Drain	Storm Drain Fund	\$150,000	\$200,000	-	-	-	-	350,000
1200 West Regional Detention Basin	Storm Drain	Storm Drain Fund	\$250,000	\$300,000	-	-	-	-	550,000
1900 North Detention Pond	Storm Drain	Storm Drain Fund	\$100,000	-	\$50,000	-	-	-	150,000
2100 North Detention Pond	Storm Drain	Storm Drain Fund	-	-	-	-	\$150,000	-	150,000
Basin	Storm Drain	Storm Drain Fund	-	-	-	-	-	\$250,000	250,000
Remedial Project #54	Storm Drain	Storm Drain Fund	-	\$75,000	-	-	-	-	75,000
Utah Highlands Detention Pond	Storm Drain	Storm Drain Fund	\$120,000	-	-	\$200,000	-	-	320,000
Total Capital Spending			\$7,034,500	\$12,948,000	\$6,696,000	\$11,571,500	\$12,400,000	\$6,250,000	\$56,900,000

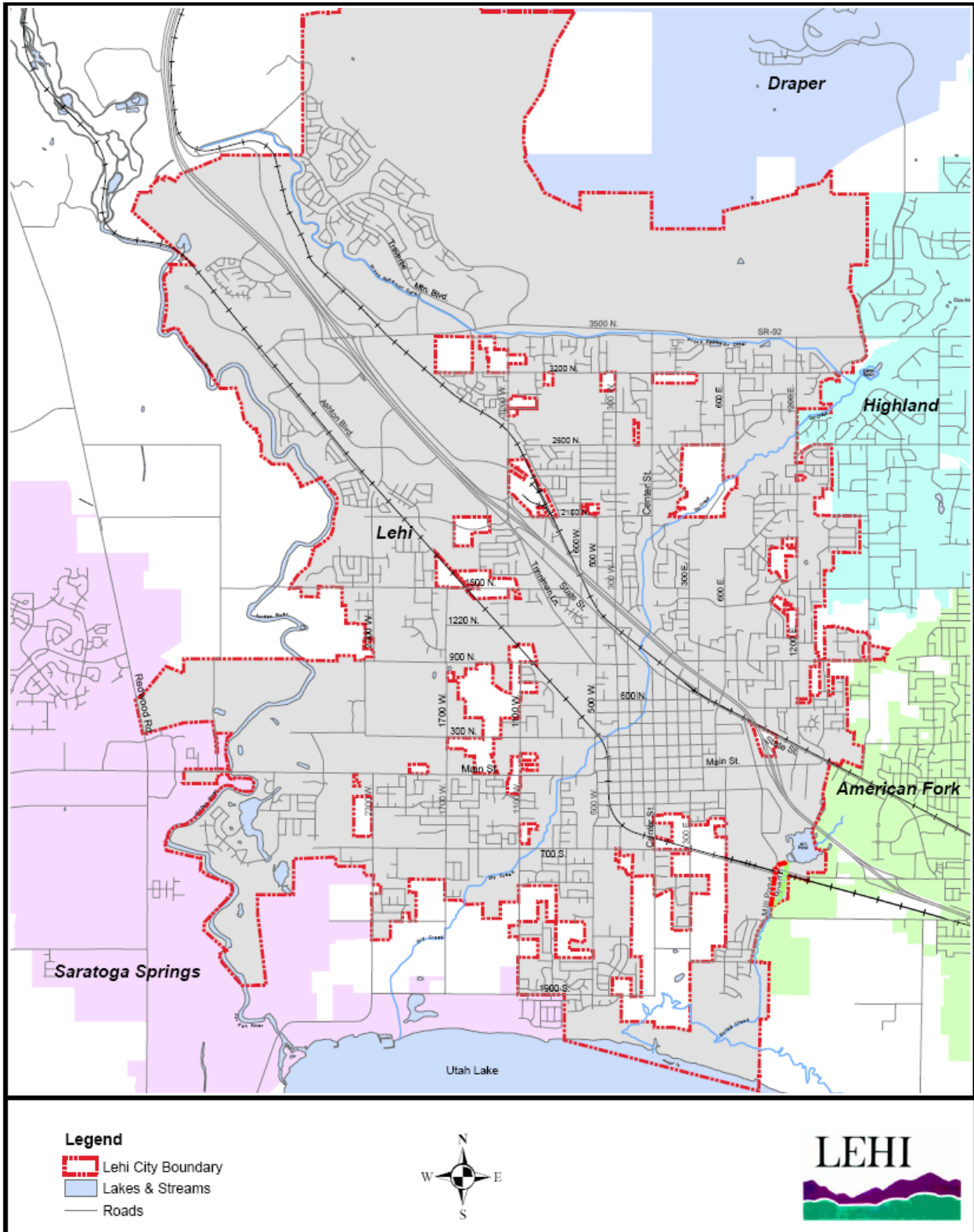
Impact on the Operating Budget

The following is a summary of the impact of the FY 2009 capital budget on the operating budget of FY 2009 and future years. Only included are those projects with a significant impact which would include any project that will result in the need for additional staff or will result in any ongoing increase or decrease in the operating budget greater than \$10,000 per year.

Project	Budget Impacted	Expected Impact
Fire Station & Equipment	Fire Department	Construction completion is expected in the latter half of FY 2009. As such, the true impact on the operating budget for the Fire Department will not be seen until FY2010. In FY 2010, the new Fire Station will house 1 new full-time Battalion Chief, 3 new full-time Firefighter/Paramedics, and 8 new (4 FTE) Firefighter/EMTs--a total increase in personnel costs of approximately \$490,000 through the year. Utilities (including electrical) will increase \$25,000 per year. Fleet fund charges will increase by \$70,000 per year. Equipment Maintenance will increase by \$4,250 per year. Capital Outlay for miscellaneous equipment will increase by \$118,000 in FY 2009, but will be about 50% above the norm in previous years thereafter.
SCADA and Power Outage Notification Systems	Power Department	These two notification systems are expected to decrease internal dispatch man-hours. It is expected that approximately 1.5 FTEs will be mitigated over the course of full implementation of these systems (which is expected by beginning of FY 2010). However, it is expected that the employees engaged in internal dispatch services will be utilized more effectively in other areas within the Power Department.
Park Master Plan Construction	Parks Department	Construction of park(s) that might be included with the implementation of the Parks Master Plan budgeted for FY 2009, will not begin to affect the operational budget of the Parks Department until the end of FY 2010. Once the Parks Master Plan is completed, more detailed and accurate determinations of the impact on the Parks Department will be feasible. However, it is expected that the Parks Master Plan will indicate a need for additional parks acreage that would then necessitate the hiring of new parks maintenance personnel.

Community Profile

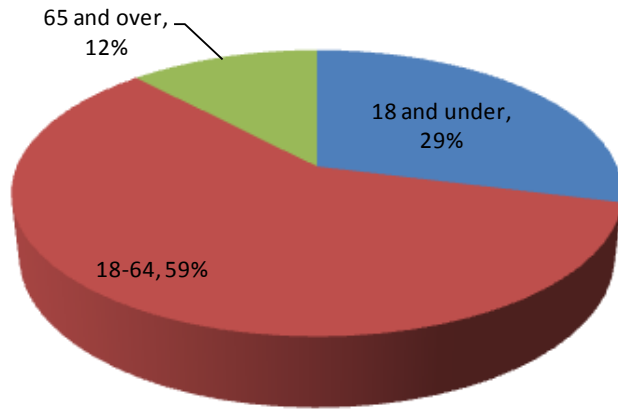
Lehi is Utah's sixth oldest City and was settled by Mormon pioneers in 1850 as an agricultural-based colony. It was originally known by several different names including: Sulphur Springs, Snow's Springs, Dry Creek, and Evansville. However, when the city was incorporated in 1852 the townspeople decided to officially name the town *Lehi* after a *Book of Mormon* Hebrew prophet. Since its early years, Lehi has changed considerably and has now become one of Utah's fastest growing communities. Lehi currently has over 45,000 residents and is located 12 miles north of Provo and 23 miles south of Salt Lake City.



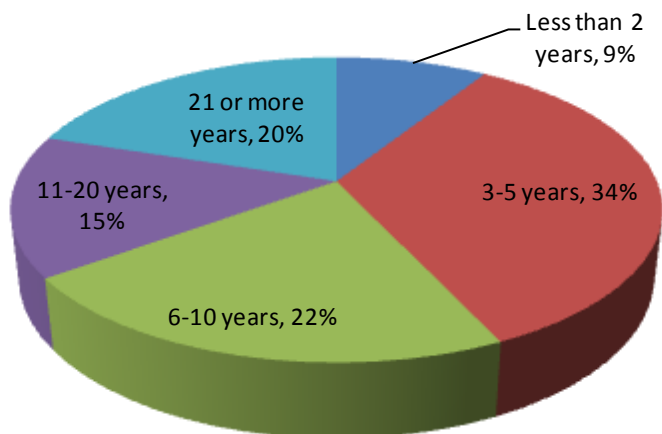
Community Profile (cont.)

Date of Incorporation: 1852
Form of Government: Council - Mayor
Median Family Income: \$60,000

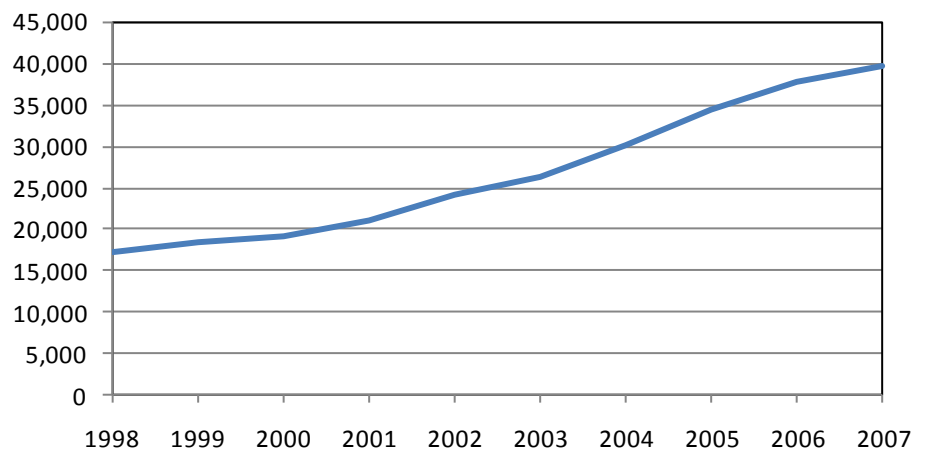
Lehi Population by Age



Lehi Length of Residency



Lehi Population by Year

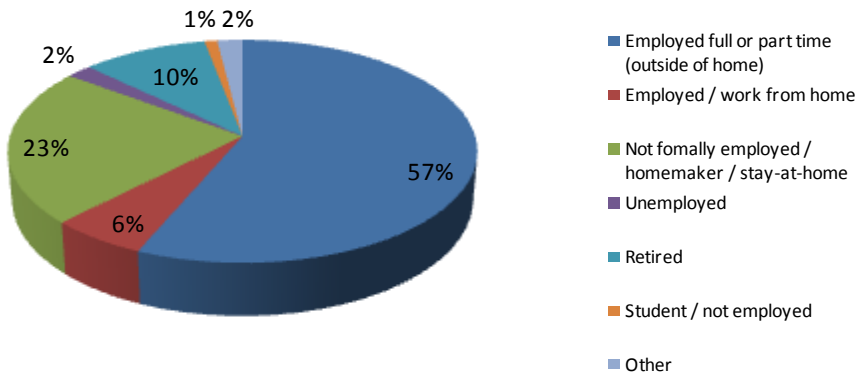


Building Permits Issued per Year

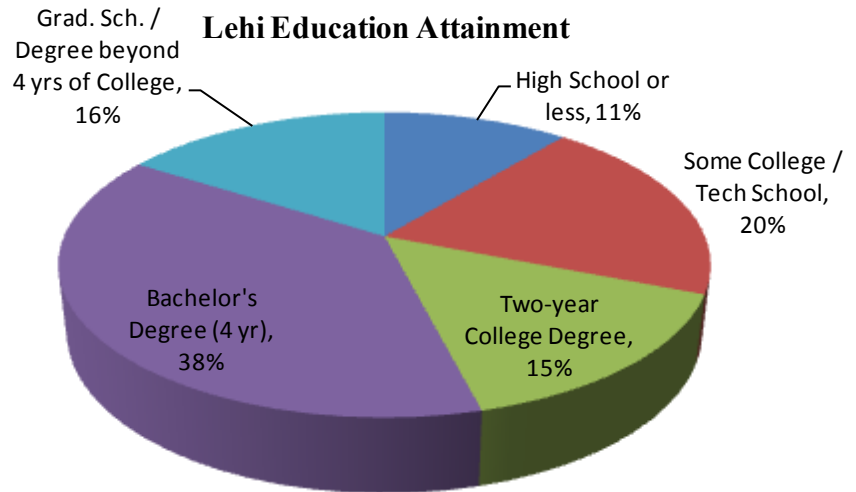
Year	Residential	Commercial
1998	103	6
1999	548	18
2000	442	62
2001	437	50
2002	637	53
2003	307	16
2004	817	47
2005	1,188	29
2006	1,452	34
2007	1,734	48

Community Profile (cont.)

Lehi Employment Status



Lehi Education Attainment



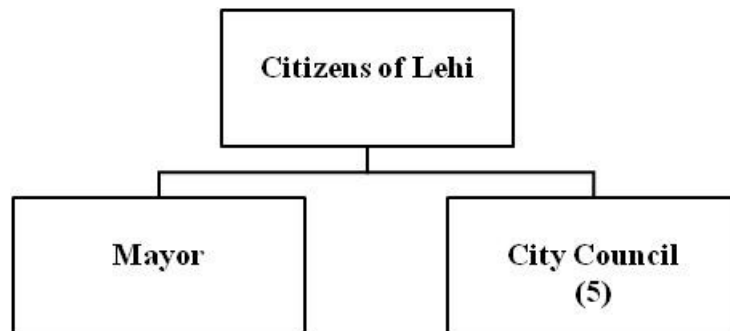
Top Ten Sales Taxpayers

Cabelas Retail	15.01%
Jack B Parson Co.	11.56%
Costco	6.02%
Lehi City	3.83%
Lone Peak Trailer Sales	3.80%
Albertsons	3.45%
Questar Gas Co.	2.60%
Kohlers Inc.	2.39%
Truck World	2.32%
Metalmart Co.	1.85%

Top Ten Property Taxpayers

Top Ten Property Taxpayers	2007 Assessed Property Valuation	% of Total Assessed Valuation
IM Flash Technologies, Inc.	\$384,567,422	6.73%
Cabelas Retail	\$31,555,556	1.75%
Thanksgiving Point L.C.	\$30,045,568	1.74%
Fox Ridge Investments LLC	\$22,141,150	1.18%
Thai Properties, LLC	\$18,234,567	1.05%
Whistle Stop Development Corp.	\$8,253,456	0.48%
Point Development L.C.	\$7,351,124	0.42%
Qwest Corp.	\$7,235,551	0.42%
Museum of Ancient History	\$6,150,012	0.36%
Costco Wholesale Corp.	\$6,013,575	0.35%

**General Fund
(Department Detail)**



Department Description

The Mayor and Council are elected to office by the citizens of Lehi and serve four-year terms. The Mayor acts as the Chief Executive Officer of the City and is responsible for upholding and executing the laws and ordinances adopted by the Council. The City Council is responsible for creating and modifying ordinances for the betterment of the community.

Department Mission

The mission of the Mayor and Council is to enhance the health, safety, and welfare of each person within the community (both citizen and visitor). This is accomplished by developing, reviewing, and implementing ordinances, resolutions, and policies.

Policies & Objectives

Legislature

- Create and modify ordinances, resolutions and policies according to the priorities given by the citizenry and recommendations by City Staff.
- Provide oversight and direction to City Administrator and City Staff.

Three-year Accomplishments

- Adopted Downtown Revitalization Plan as part of City's General Plan.
- Reopened Lehi City's Outdoor Swimming Pool.
- Developed activities and programs in the City that promote the family unit and marriage.
- Actively promoted the acquisition and development of parks and open space.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Lehi City Today vs. Five Years Ago			
Much Better	13%	9%	(Scheduled for January 2009...)
Somewhat Better	21%	24%	
About the Same	18%	23%	N/A
Somewhat Worse	20%	21%	N/A
Much Worse	8%	9%	N/A
Don't Know	20%	14%	N/A

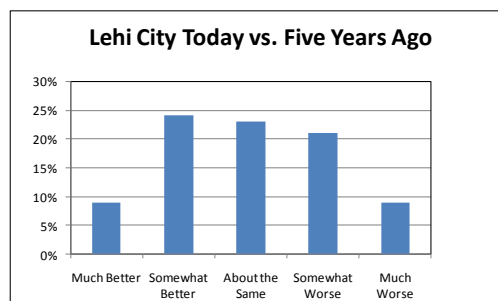
**For more survey results see Citizen Priorities, pages 11-12.

Budget Information

Legislature

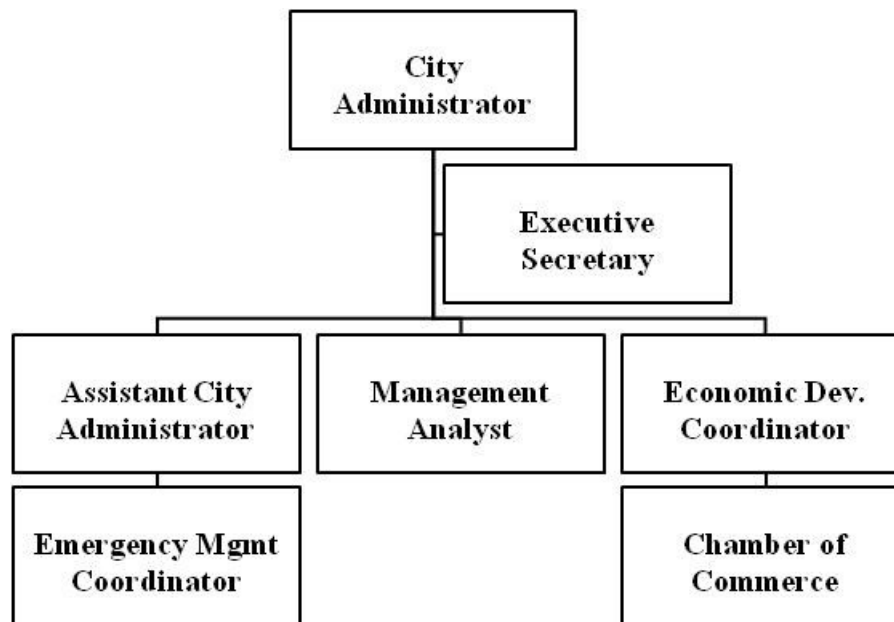
Department 47	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 55,759	\$ 60,000	\$ 90,938
13 Employee Benefits	55,722	52,000	76,198
21 Books, Subscriptions, Memberships	24,339	39,000	40,000
23 Travel & Training	2,500	6,000	6,000
24 Office Supplies	4,707	5,000	5,000
25 Reimbursements	-	5,500	5,000
29 Risk Mgmt Fund Charges	-	-	-
31 Professional & Technical	123,554	100,000	100,000
45 Miscellaneous	3,224	4,000	3,000
Total Expenditures	\$ 269,805	\$ 271,500	\$ 326,136

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Elected:				
Mayor		1.00	1.00	1.00
City Council		5.00	5.00	5.00
Total FTEs		6.00	6.00	6.00



Department Organization

Administration

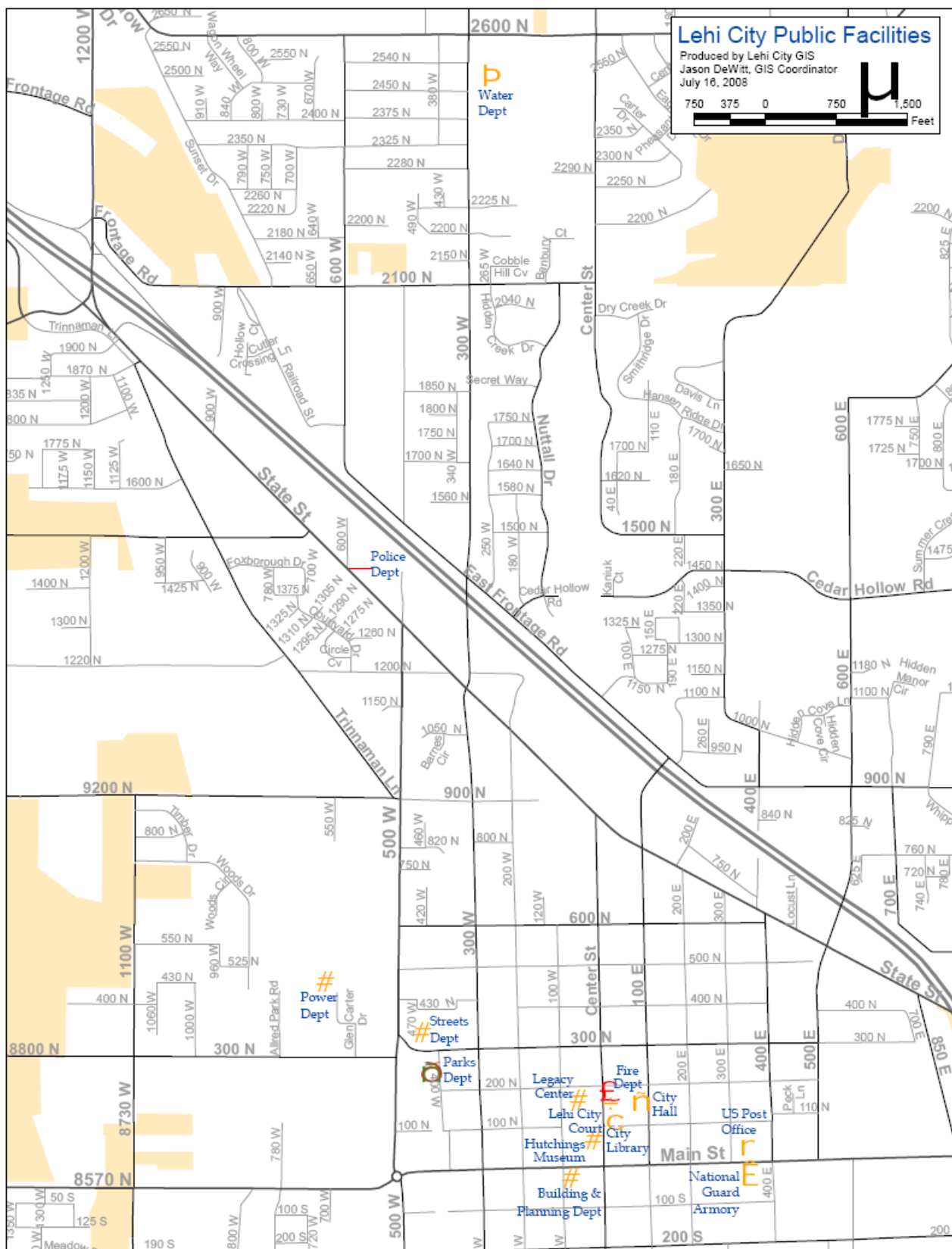


Department Description

The City Administration acts as the liaison between the City departments and the Mayor and Council. Led by the City Administrator, the department is active in all of the general managements practices of the City. Specific, day-to-day operations of City functions are the responsibility of department directors who work in conjunction with Administration.

Department Mission

The mission of the Administration Department is to provide general oversight and direction for all City services and operations.



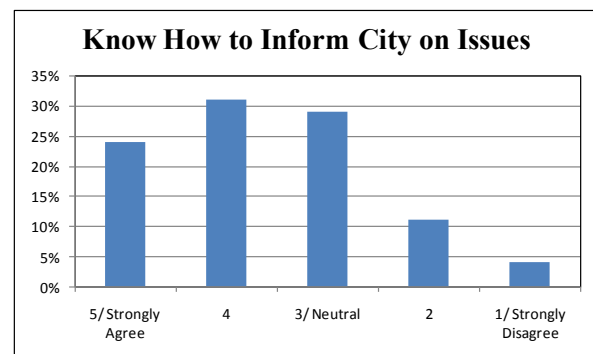
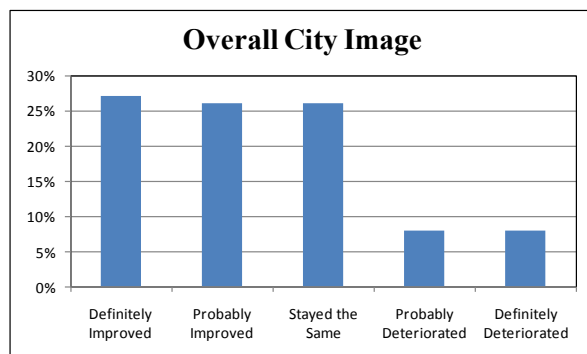
- Provide oversight and direction to City departments as outlined by Legislature and City Administrator.

Three-year Accomplishments

- Developed new city website and enhanced citizen newsletter.
- Implemented new Compensation and Classification policies and procedures.
- Implemented new citizen survey to better respond to citywide issues.
- Created Emergency Management Committee to serve the needs of all citizens in disaster situations.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Overall City Image			
Definitely Improved	38%	27%	(Scheduled for January 2009...)
Probably Improved	28%	26%	
Stayed the Same	16%	26%	N/A
Probably Deteriorated	5%	8%	N/A
Definitely Deteriorated	7%	8%	N/A
Don't Know	6%	8%	N/A
Overall Aesthetic Appearance of City			
Very Satisfied	21%	27%	N/A
Somewhat Satisfied	51%	50%	N/A
Neutral	9%	9%	N/A
Somewhat Dissatisfied	14%	11%	N/A
Very Dissatisfied	3%	3%	N/A
Don't Know	2%	1%	N/A
Know How to Inform City on Issues (Mean)	3.37	3.60	N/A
5/ Strongly Agree	22%	24%	N/A
4	15%	31%	N/A
3/ Neutral	18%	29%	N/A
2	13%	11%	N/A
1/ Strongly Disagree	10%	4%	N/A
Don't Know	1%	1%	N/A
Citizen Satisfaction Survey, questions with rating scale: 1= poor to 5= excellent			
Overall Quality of Life	3.93	3.98	N/A
Courtesy of City Employees	3.94	3.99	N/A
Overall Employee Work Performance	3.80	3.92	N/A



Budget Information
Administration

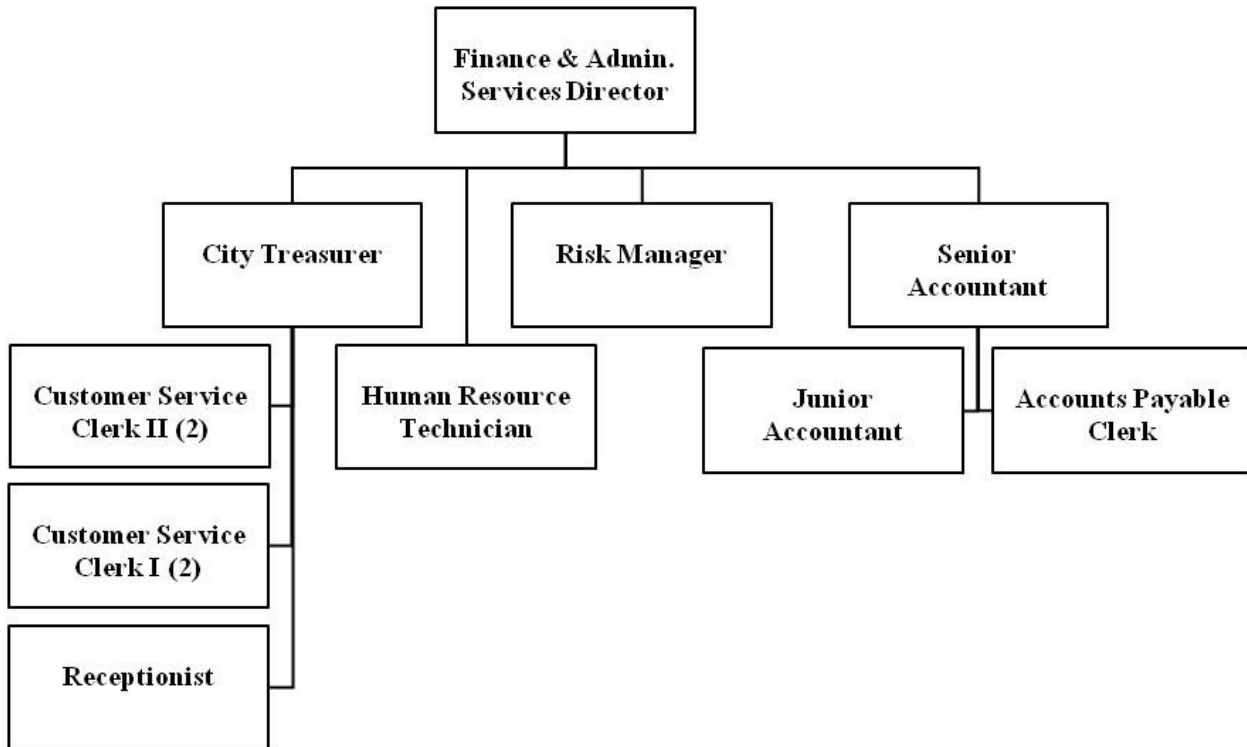
Department 44	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 289,550	\$ 368,000	\$ 374,034
11 Overtime	567	1,500	-
13 Employee Benefits	161,240	136,000	118,958
14 Unemployment	-	2,500	-
15 Mayor & Council	-	-	-
16 Summer Party & Christmas	39,958	50,000	-
17 Employee Wellness & Rewards	3,006	30,000	-
21 Books, Subscriptions, Memberships	9,320	5,000	7,000
22 Public Notices	20,387	18,000	-
23 Travel & Training	13,798	13,000	17,000
24 Office Supplies	14,951	15,000	15,000
25 Fleet Fund Charges	1,814	2,000	4,000
26 IT Fund Charges	7,496	16,000	8,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	25,099	21,000	-
28 Equipment Maintenance	-	2,000	-
30 Electricity - Lehi City Power	2,986	7,000	-
31 Professional & Technical	158,533	125,000	164,000
41 Insurance Expense	100,347	100,000	-
45 Miscellaneous	11,519	15,000	17,500
46 Election Expense	-	15,000	-
47 Ordinance Book Update	2,833	3,000	-
53 Building Equipment	808	3,500	-
54 Capital Outlay	34,977	15,600	-
57 Capital Improvements	-	100,000	-
62 Bond Fees	4,603	3,000	-
Total Expenditures	\$ 903,792	\$ 1,067,100	\$ 725,491

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
City Administrator		1.00	1.00	1.00
Assistant City Administrator	24	1.00	1.00	1.00
Full-time:				
Economic Development/RDA Coordinator	18		1.00	1.00
Management Analyst	15			1.00
Executive Assistant	12	1.00	1.00	1.00
Emergency Management Coordinator				1.00
Part-time Non-benefited:				
Lehi Area Chamber of Commerce President		0.50	0.50	0.50
Secretary				0.85
Seasonal/Temporary:				
Intern		0.50	1.00	
Total FTEs		4.00	5.50	7.35

Budget Information**Emergency Management**

Department 49	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ -	\$ -	\$ 75,000
11 Overtime	-	-	-
13 Employee Benefits	-	-	21,000
21 Books, Subscriptions, Memberships	-	-	500
23 Travel & Training	-	-	4,000
24 Office Supplies	-	-	2,500
26 IT Fund Charges	-	-	4,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	-	-	-
28 Equipment Maintenance	-	-	-
31 Professional & Technical	-	-	-
33 Miscellaneous	-	-	1,500
54 Capital Outlay	-	-	-
Total Expenditures	\$ -	\$ -	\$ 108,500

**Note: Newly created for FY 2009, still falls under the Administration Department.

**Department Description**

The Finance & Administrative Services Department consists of four divisions; Finance, Treasury, Human Resources and Risk Management (for more on Risk Management, see pages 158-159 under Risk Management Fund).

The Finance Division is responsible for the financial operations of the City. The Division provides budget, purchasing, accounting, and funding direction for the City.

The City Treasury Division has custody of Lehi City's cash and investments. The Treasurer maintains a system for cash management and is responsible for reporting the cash position to the Mayor and City Council. The Treasurer also oversees the billing process and responds to customers' questions and complaints.

The Human Resource Division is responsible for maintaining employee records, coordinating employee benefit and education programs, communicating personnel policies and procedures, and ensuring quality recruitment.

Department Mission

The mission of the Finance & Administrative Services Department is to 1) effectively manage and safeguard the City's financial resources and assets in accordance with all applicable laws and regulations, 2) provide citizens in the community complete and accurate information of the City's billing records in a courteous and fair manner, 3) strategically plan and manage employee information and resources, and 4) effectively plan and implement preventative safety measures to mitigate against all hazardous risks for both City employees and citizenry.

Finance & HR

- Receive a maximum of two comments from City's yearly independent financial audit.
- Maintain errors in payroll at 1% or less.
- Maintain AA bond rating.

Treasury

- Ensure compliance with State Money Management Act.
- Process all utility bills in an accurate and timely manner.
- Implement new methods of automating payments to the City.

Three-year Accomplishments**Finance & HR**

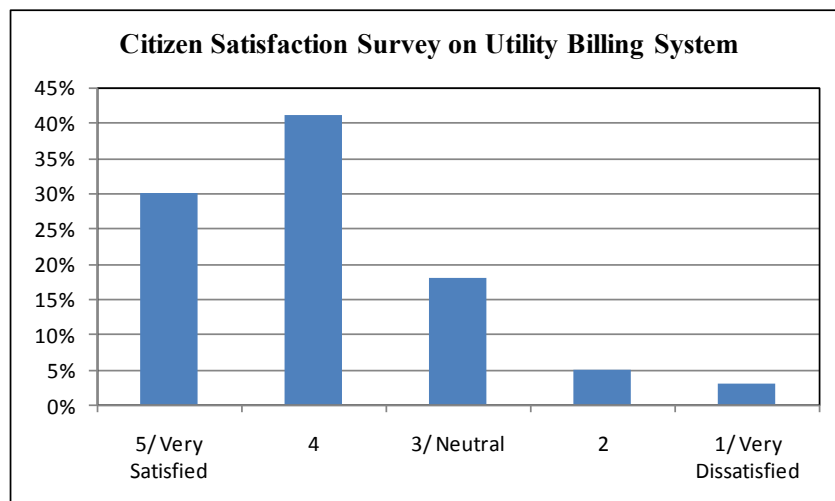
- Received the Certificate of Achievement for Excellence in Financial Reporting each year.
- Received bond rating upgrade from AA- to AA.
- Received the GFOA Distinguished Budget Award.
- Received the Intermountain Health Care award for Best Wellness Program.

Treasury

- Created an equal payment plan for City Utilities.
- Implemented online bill payments for City services.
- Updated investment policy, certified by APT US&C.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Finance & HR			
Percent Errors in Payroll	2.0%	1.4%	1.1%
Purchase Orders per FTE	538	647	570
# of Comments on Yearly Audit	18	13	2
Treasury			
Accounts Receivable per FTE	465,929	522,737	500,000
Percent of A/R Over 60 Days	15%	14%	10%
Citizen Satisfaction Survey on Utility Billing System (mean)	4.04	3.92	(Scheduled for January 2009...)
5/ Very Satisfied	36%	30%	N/A
4	37%	41%	N/A
3/ Neutral	19%	18%	N/A
2	3%	5%	N/A
1/ Very Dissatisfied	2%	3%	N/A
Don't Know	2%	3%	N/A



Budget Information**Finance & Administrative Services**

Departments 45 & 46	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Finance & HR (Department 46)			
Expenditures:			
10 Salaries & Wages	\$ 171,967	\$ 264,000	\$ 272,352
11 Overtime	1,694	2,500	-
13 Employee Benefits	63,292	100,000	107,466
21 Books, Subscriptions, Memberships	522	1,200	2,245
23 Travel & Training	9,865	7,500	7,450
24 Office Supplies	8,634	11,000	12,000
26 IT Fund Charges	4,048	10,000	10,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	3,195	4,200	-
28 Equipment Maintenance	-	1,000	1,000
30 Electricity - Lehi City Power	3,000	3,200	-
31 Professional & Technical	34,299	40,000	5,000
34 Auditor Expense	40,295	41,000	46,000
35 Budget Expense	3,343	5,500	-
45 Miscellaneous	1,467	4,000	5,000
54 Capital Outlay	10,831	58,000	7,500
Total Expenditures	\$ 356,452	\$ 553,100	\$ 476,014
Treasury (Department 45)			
Expenditures:			
10 Salaries & Wages	\$ 203,550	\$ 227,000	\$ 256,788
11 Overtime	9,577	8,000	2,000
13 Employee Benefits	92,206	93,000	118,249
21 Books, Subscriptions, Memberships	497	1,000	885
23 Travel & Training	6,231	7,500	6,405
24 Office Supplies	6,260	10,000	3,200
26 IT Fund Charges	-	10,000	16,000
29 Risk Mgmt Fund Charges	-	-	10,000
27 Utilities	1,524	2,500	540
28 Equipment Maintenance	-	800	500
30 Electricity - Lehi City Power	2,000	2,000	-
31 Professional & Technical	18,103	15,000	-
38 Sales Tax Expense	119,537	70,000	-
45 Miscellaneous	700	3,000	1,000
54 Capital Outlay	3,250	18,000	7,500
Total Expenditures	\$ 463,435	\$ 467,800	\$ 423,067

Budget Information (cont.)
Finance & Administrative Services

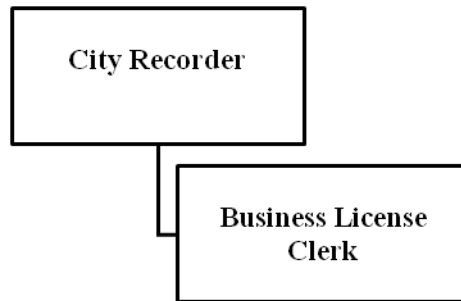
Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Finance & Administrative Services Director	23	1.00	0.50	1.00
City Treasurer	19	1.00	1.00	1.00
Full-time:				
Risk Manager	17	1.00	1.00	1.00
Senior Accountant	15	1.00	1.00	1.00
Junior Accountant	11	1.00	1.00	1.00
Accounts Payable Clerk	9	0.67	0.67	1.00
Human Resource Technician	11	1.00	1.00	1.00
Customer Service Clerk II	9	2.00	2.00	2.00
Customer Service Clerk I	8	1.00	1.00	2.00
Receptionist				1.00
Part-time Non-benefited:				
Clerk		1.33	0.75	
Total FTEs		11.00	9.92	12.00



A Lehi resident makes a utility payment.

Department Organization

City Recorder



Department Description

The City Recorder is responsible for the records, minutes, ordinances, and resolutions of the City. The City Recorder also oversees the business licensing and purchase ordering for the City.

Department Mission

The mission of the City Recorder's office is to provide management assistance to the Mayor, City Council, and City Administration by keeping the records of the City's actions in a professional and highly organized manner.

Policies & Objectives**City Recorder**

- Preserve and manage official City records according to Utah State Code requirements.
- Provided the Mayor and Council Members council packets in timely manner.
- Coordinate GRAMA request responses in a timely manner.
- Publish legal notices and public hearing notices for the City.

Three-year Accomplishments

- Archived City's records in digital format.
- Provided Council Meeting packets to the Mayor and Council Members four days in advance, 100% of the time.

Performance Measures & Analysis**Recorder**

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Council Packets Distributed 4-days prior to Council Meeting	100%	100%	100%

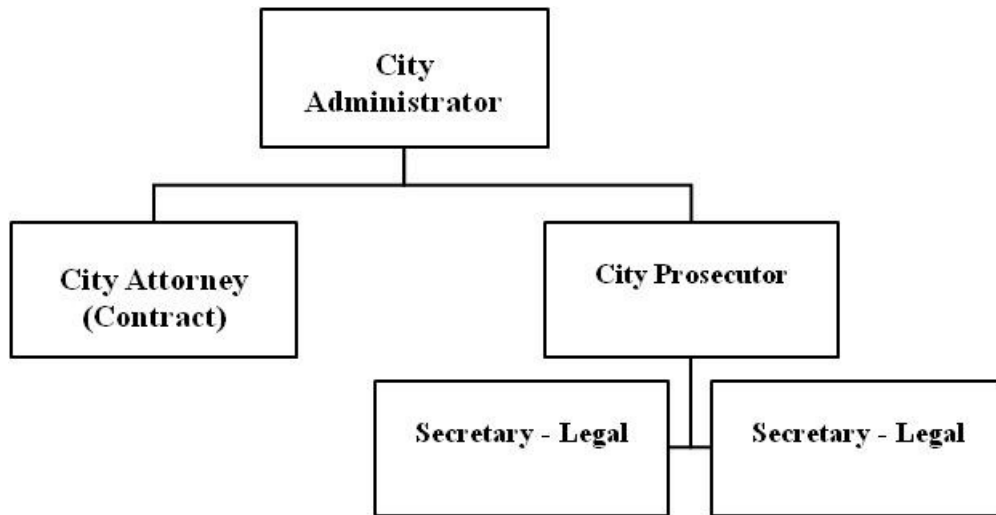
Budget Information

Department 43	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ -	\$ -	\$ 107,037
11 Overtime	-	-	1,500
13 Employee Benefits	-	-	45,088
21 Books, Subscriptions, Memberships	-	-	5,000
22 Public Notices	-	-	20,000
23 Travel & Training	-	-	4,000
24 Office Supplies	-	-	4,000
25 Fleet Fund Charges	-	-	-
26 IT Fund Charges	-	-	4,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	-	-	5,000
28 Equipment Maintenance	-	-	800
30 Electricity - Lehi City Power	-	-	-
31 Professional & Technical	-	-	2,500
45 Miscellaneous	-	-	-
46 Election Expense	-	-	-
47 Ordinance Book Update	-	-	-
54 Capital Outlay	-	-	-
Total Expenditures	\$ -	\$ -	\$ 198,925

**Note: Newly created for FY 2009, as its own department.

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
City Recorder	17	1.00	1.00	1.00
Part-time Benefited:				
Business License Clerk	9	1.00	1.00	1.00
Total FTEs		2.00	2.00	2.00

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Business License			
New Business established during the year	\$40	\$40	\$40
Home-Occupied Business	\$40	\$40	\$40
All other Business	\$80	\$80	\$80
Hawkers, Peddlers, Itinerant Sales Organizations	\$150	\$150	\$150
+ Bond	\$500	\$500	\$500
Fireworks	\$200	\$200	\$200
Christmas Tree Lots	\$40	\$40	\$40
Beer License	\$300	\$300	\$300
+ Bond	\$1,000	\$1,000	\$1,000
Cabaret	\$150	\$150	\$150
Setup for Hard Liquor	\$150	\$150	\$150
Amusement, Video Games, Pinball, Pool / machine	\$50	\$50	\$50
Special Event Permit base	\$80	\$80	\$80
+ Police Service / officer / hour (2 officer min)	\$50	\$50	\$50
+ Fire & EMS / hour	\$80	\$80	\$80
+ Streets Service / hour	\$25	\$25	\$25
+ Parks Service / hour	\$25	\$25	\$25
GRAMA Request rates / hour:			
Department Heads	\$50	\$50	\$50
Supervisory Staff	\$40	\$40	\$40
Professional Staff	\$30	\$30	\$30
Support Staff	\$20	\$20	\$20
GRAMA Request copies / page:			
Letter size	\$0.25	\$0.25	\$0.25
Legal size	\$0.25	\$0.25	\$0.25
Mylar size	\$3	\$3	\$3



Department Description

The Legal Services Department is responsible for the proper execution of all legal affairs of the City. Currently the City Prosecutor's office is an in-house division, and the services of the City Attorney are under contract.

Department Mission

It is the objective of the Legal Services Department to serve the City through the practice of law according to the highest professional standards.

Policies & Objectives**Legal Services**

- Promote integration of police, court, and prosecution information systems.

Three-year Accomplishments

- The City Prosecutor won over 85% of all cases.
- Retained a highly trained and efficient professional staff..

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Cases per FTE	4,125	4,950	5,000
% of Tried Cases Won	85%	85%	85%
% of Filed Cases Won	95%	95%	95%

Budget Information

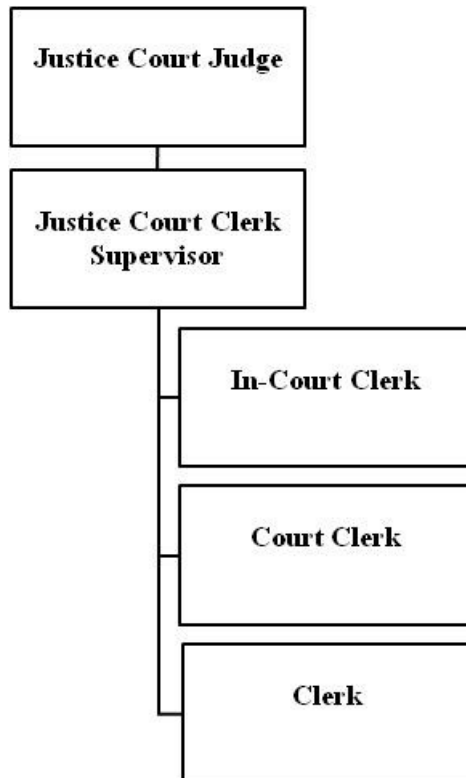
Department 48	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ -	\$ -	\$ 128,553
11 Overtime	-	-	-
13 Employee Benefits	-	-	39,479
21 Books, Subscriptions, Memberships	-	-	500
23 Travel & Training	-	-	4,000
24 Office Supplies	-	-	2,500
26 IT Fund Charges	-	-	4,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	-	-	-
28 Equipment Maintenance	-	-	-
31 Professional & Technical	-	-	200,000
33 Miscellaneous	-	-	1,500
54 Capital Outlay	-	-	-
Total Expenditures	\$ -	\$ -	\$ 380,532

**Note: Newly created for FY 2009, as its own department.

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
City Prosecuting Attorney	20	1.00	1.00	1.00
Part-time Benefited:				
Secretary - Legal	9	1.34	1.50	1.50
Total FTEs		2.34	2.50	2.50

Department Organization

Justice Court



Department Description

The Lehi City Judge is trained in the operation of the Utah court system and court procedures. This training makes it possible for the Judge to hand down judgments on all citations, summons, and small claims. The Judge is responsible for all procedures that take place in the Justice Court. The Court Clerk enters citations for the Lehi Police Department, Utah Highway Patrol, and the Utah County Sheriff Department. The Clerk is also responsible for recording summons and small claims information.

Department Mission

The mission of the Court is to sit in judgment of criminal and common law proceedings, to resolve legal issues, and to insure justice; thereby improving the equality of life in the community by providing the people with an open, fair, efficient, and independent system for the advancement of justice under the law.

Policies & Objectives**Justice Court**

- Implement all recommendations from State Audit as required by Administrative Office of the Court by the recommended time.
- Implement electronic importing of citations from police department to the Court, thus saving time and duplication of efforts by court and police personnel.

Three-year Accomplishments

- Instituted an online traffic school which has freed up two officers, two clerks and the prosecuting attorney one night a week.
- Created a traffic officer position that hears all non-mandatory traffic cases which has freed the judge for more critical cases.
- Decreased the time of ticket to disposition in half. Trials are being scheduled within a three month period instead of 6 months.
- Secured grant money for a document storage retrieval system.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Cases per FTE	1,590	2,012	2,033
% of Cases Set for Trial Within 60 Days of Arrest or Request for Trial	96%	95%	95%
% of Citations Processed in One Day	94%	90%	90%

Budget Information

Department 42	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 229,854	\$ 247,000	\$ 264,385
11 Overtime	2,931	6,000	4,000
13 Employee Benefits	106,457	95,000	98,508
21 Books, Subscriptions, Memberships	835	700	850
23 Travel & Training	4,596	6,000	6,800
24 Office Supplies	15,867	18,000	16,000
25 Fleet Fund Charges	60	-	-
26 IT Fund Charges	-	8,000	20,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	1,526	5,000	-
28 Equipment Maintenance	1,053	3,000	3,800
30 Electricity - Lehi City Power	4,260	5,000	5,000
31 Professional & Technical	49,340	45,000	26,000
32 Witness & Jury Fees	6,750	11,000	12,000
33 Miscellaneous	4,040	3,000	3,000
36 State Fines Surcharge	374,661	375,000	390,000
54 Capital Outlay	24,315	52,500	8,500
Total Expenditures	\$ 826,545	\$ 880,200	\$ 858,843

Budget Information (cont.)**Justice Court**

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Justice Court Judge	22	1.00	1.00	1.00
Full-time:				
Court Clerk Supervisor	12	1.00	1.00	1.00
In-Court Clerk	10	1.00	1.00	1.00
Part-time Non-benefited:				
Court Clerk	9	2.57	2.65	2.65
Clerk		0.50	0.50	0.50
Total FTEs		6.07	6.15	6.15

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Traffic School (+ Plea in Abeyance fine)	\$65	\$65	\$65

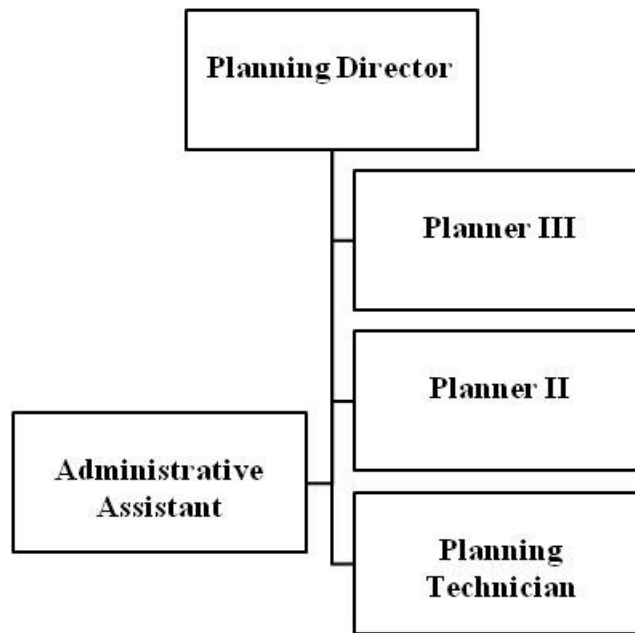


Lehi City Municipal Courtroom

LEHI



Pioneering Utah's Future

**Department Description**

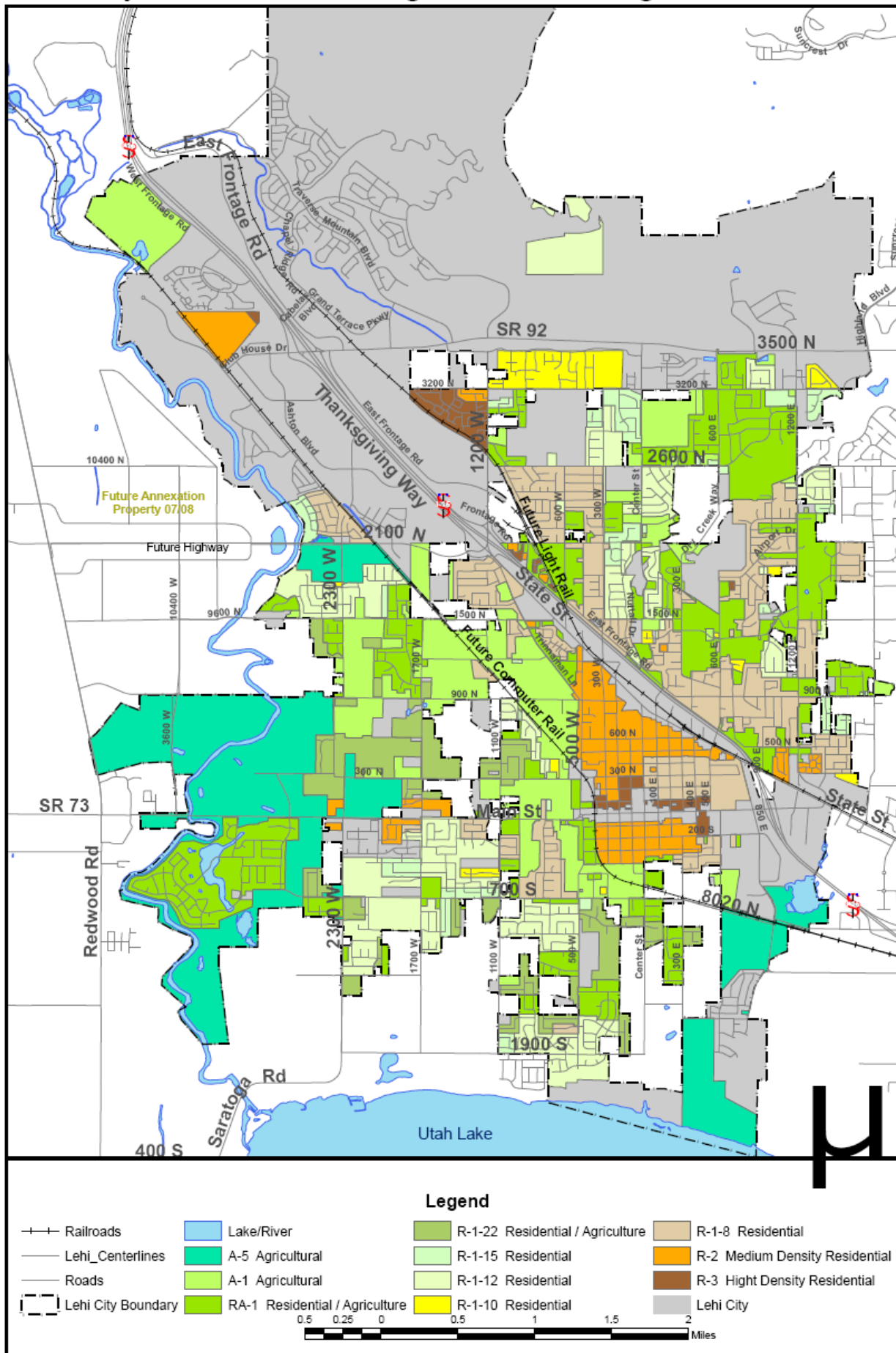
The Planning and Zoning Department works closely with the Planning Commission and City Council to ensure that the City's General Plan, Development Code, and Design Standards are adopted and followed in all developmental issues. The Department is also responsible for coordinating the efforts of developers with the duties of the City Engineer, Public Works Director, and utility departments.

Department Mission

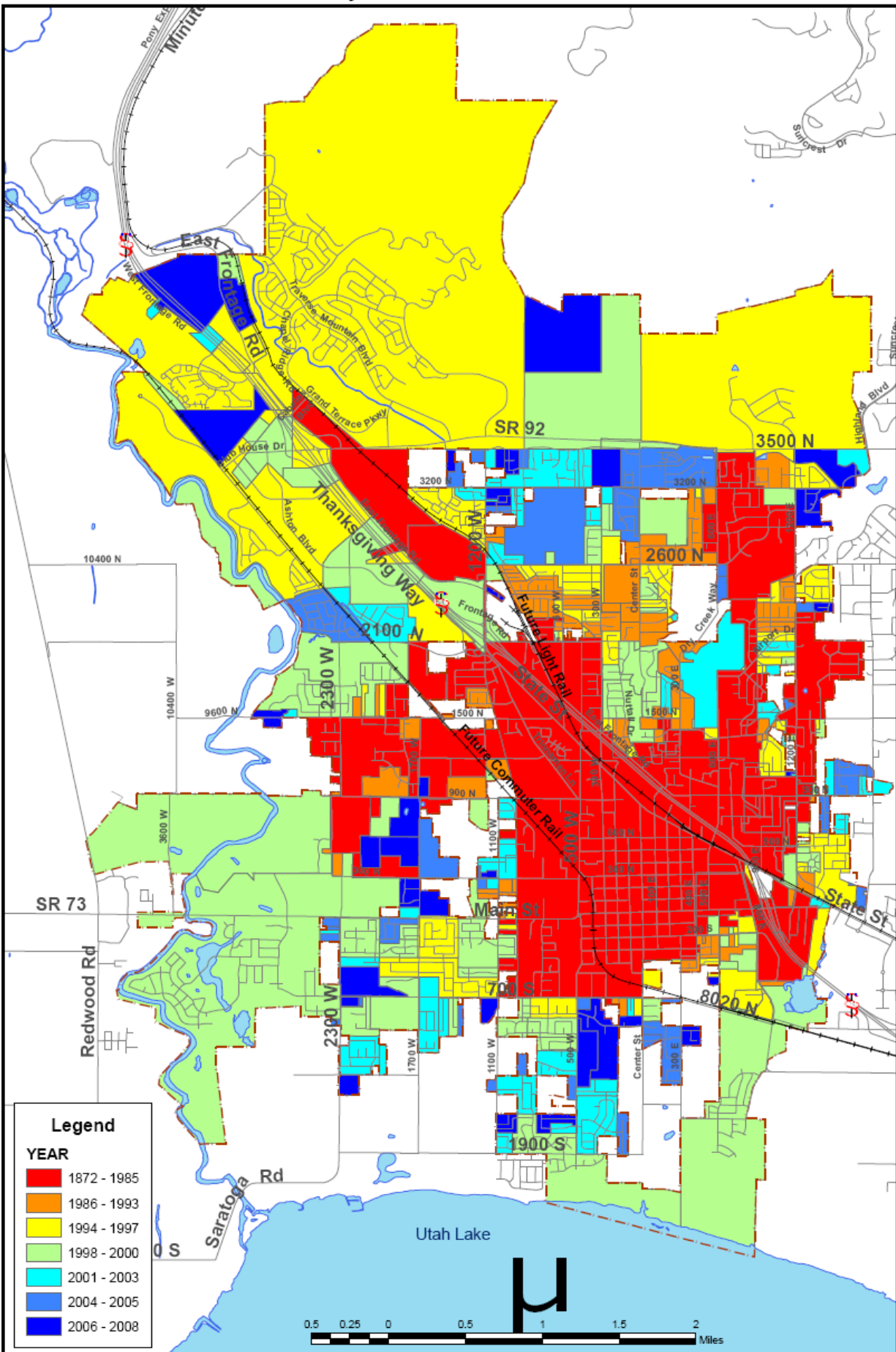
The mission of the Planning Department is to promote the public health, safety, and general welfare of the citizens of Lehi by guiding and directing the development of land to achieve a balance between the desires of the individual property owner, the citizens of Lehi, and the needs of the community. We will strive to achieve this balance and uphold the values of the community by:

- a. Guiding the growth and development of the City in an orderly manner consistent with the land use and environmental goals and policies of the City.
- b. Encouraging public participation at all times to ensure all sides of every issue are discussed.
- c. Protecting neighbors and adjacent properties from potential negative impacts in the development and use of land and resources.
- d. Protecting and preserving areas, sites, and structures of historic, cultural, scenic, and environmental significance.
- e. Maintaining the highest ethical and professional standards in our dealings with the general public, property owners, and developers.

Lehi City Residential and Agricultural Zoning



Annexations to Lehi City



Policies & Objectives

Planning & Zoning

- Continue implementation of the Downtown Revitalization Plan by refining land uses in Downtown Lehi.
- Create Downtown Lehi Residential Business Zone.
- Revise the Table of Uses to incorporate the Standard Land Use Code and update appropriate uses for each zone.
- Revise the Sign Ordinance to improve aesthetics in the commercial areas.
- Update all development applications with a more thorough checklist of development requirements.
- Implement document imaging software.

Three-year Accomplishments

- Affordable Housing and Land Use elements of the General Plan were updated and adopted.
- Transportation element of the General Plan Land Use Map and Text was updated and adopted.
- Neighborhood Commercial Zone created and adopted, including addition of the new designation to the General Plan Land Use Map and Text.
- Sports & Entertainment zone was completed and adopted.
- Hillside Preservation Ordinance was created, approved by Planning Commission and forwarded to City Council.
- Coordinated with the GIS Coordinator to improve map accuracy and recordkeeping.
- Development Code was revised to reflect the LUDMA revisions passed by the 2006 and 2007 State Legislature.
- Downtown Revitalization Plan and Architectural Guidelines were completed and adopted by City Council.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Lots Recorded per FTE	266	71	100
Bonds Released per FTE	764	843	833
% of Zoning Maps Updated Within 30 Days of Each Zoning Change	100%	100%	100%
% of Development Requests Reviewed Within 21 Days of Application	100%	100%	100%
% of City Built-Out	29%	33%	31%

Budget Information**Planning & Zoning**

Department 56	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 290,859	\$ 320,000	\$ 373,507
11 Overtime	5,158	5,000	3,500
13 Employee Benefits	121,583	122,000	69,200
21 Books, Subscriptions, Memberships	1,019	1,800	1,550
22 Public Notices	10,227	15,000	12,000
23 Travel & Training	2,813	5,000	5,300
24 Office Supplies	12,056	14,000	13,000
25 Fleet Fund Charges	538	2,000	-
32 IT Fund Charges	-	-	14,000
33 Risk Mgmt Fund Charges	-	-	-
26 Buildings & Grounds O&M	911	1,000	-
27 Utilities	17,067	16,000	17,000
28 Equipment Maintenance	-	600	2,000
29 Master Plan Expense	-	120,000	-
31 Professional & Technical	76,765	75,000	5,000
34 Recording Fees	3,384	5,000	4,000
35 Standards Update	-	1,000	1,000
46 Miscellaneous	2,115	10,000	3,000
54 Capital Outlay	10,334	36,500	65,500
54-100 Capital Lease Payment	42,161	42,000	42,000
Total Expenditures	\$ 596,990	\$ 791,900	\$ 631,557

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Planning Director	20	1.00	1.00	1.00
Full-time:				
Planner III	17	1.00	1.00	1.00
Planner II	15	2.00	2.00	2.00
Planner I	13			
Administrative Assistant	11	1.00	1.00	1.00
Planning Technician	10	0.50	1.00	1.00
Total FTEs		5.50	6.00	6.00

Budget Information (cont.)**Planning & Zoning**

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Annexation base	\$200	\$200	\$200
+ / acre <50 acres	\$20	\$20	\$20
+ / acre >50 acres	\$20	\$20	\$5
Area Plan base	\$3,000	\$3,000	\$3,000
+ / acre	\$10	\$10	\$10
Area Plan Amendment			
Minor (affecting 3 pages or less)	\$400	\$400	\$400
Intermediate (affecting 4 pages or more)	\$1,000	\$1,000	\$1,000
Major (addition of new property) base	\$1,500	\$1,500	\$1,500
+ / acre	\$5	\$5	\$10
Amendments to:			
General Plan	\$400	\$400	\$400
Zone District Maps	\$400	\$400	\$400
Development Code	\$400	\$400	\$400
Concept PC base	\$500	\$500	\$500
+ / acre			\$2
Concept (Subdivision or Site Plan)			
Residential / lot or unit	\$20	\$20	\$20
Non-Residential base	\$100	\$100	\$100
+ / acre			\$10
Preliminary Subdivision Plat base	\$200	\$200	\$200
+ / lot or unit	\$50	\$50	\$50
Final Subdivision Plat base	\$300	\$100	\$300
+ / lot or unit		\$50	\$65
Site Plan			
Residential base		\$300	\$300
+ / lot or unit		\$65	\$65
Non-Residential base / acre		\$300	\$150
or / 1,000 sq ft of building (whichever is greater)		\$100	\$50
Two-Lot Subdivision with an Existing Home			\$300
Permitted Use Approval (existing buildings only)		\$100	\$50
Conditional Use			\$300
Temporary Uses		\$100	\$100
Home Occupation			
Major			\$75
Minor			\$25
Sign Permits:			
Temporary Special Event			\$50
On Premise Project Sign			\$200
Directional Sign for Project			\$200
Temporary Weekend Directional Sign			\$10
Board of Adjustment			\$200
Lot Line Adjustments (not requiring a plat)			\$200
Final Plat Revisions, Amendments, Vacations base			\$100
+ / lot or unit			\$25
Construction Drawing Revisions / revised page			\$100
Revisions to Approved Development Agreement			\$2,500
Replacement of Development Bonds / bond			\$350
Public Improvement Inspection base (% of bond)			1.4%
+ / linear ft. T.V. fee for sewer lines			\$0.42
+ / linear ft. T.V. fee for storm drain lines			\$0.42

Department Organization

Community Development

(There are no Lehi City employees assigned to the Community Development Department. Volunteers head the community events associated with this department and report to the City's elected officials.)

Department Description

Community Development provides workshops, productions, and events for the entertainment and education of the citizens of Lehi. Citizens can find a myriad of activities to participate in or attend. Activities include:

- Music
- Dance
- Theatre
- Literature
- Visual and Cultural Arts
- Parades
- Holiday Events

Department Mission

The mission of the Community Development Department is to preserve Lehi's rich cultural history for all ages, needs, interests, and ethnic groups by providing a wide range of events and activities.

Policies & Objectives**Community Development**

- Continue to provide succesful community events.
- Seek to increase participation by 10%.

Three-year Accomplishments

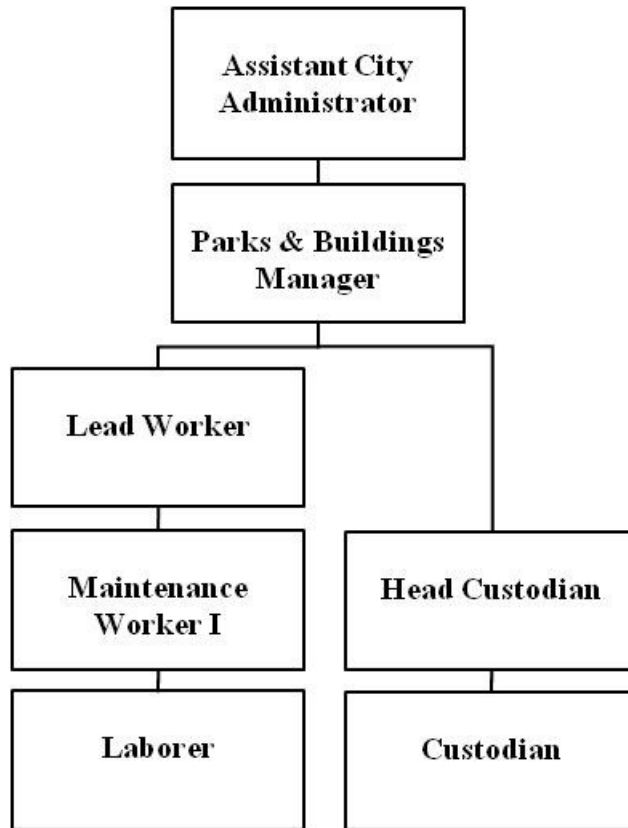
- Implemented Children's Workshops.
- Continued the Lehi Round-Up Days, Arts in the Park and Arts Council every year.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Citizen Satisfaction Survey of Round-Up Celebration (mean)	4.17	4.30	(Scheduled for January 2009...)
5/ Very Satisfied	40%	42%	
Somewhat Satisfied	36%	34%	N/A
3/ Neutral	13%	11%	N/A
Somewhat Dissatisfied	4%	2%	N/A
1/ Very Dissatisfied	1%	0%	N/A
Don't Know	7%	11%	N/A

Budget Information

Department 67	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
34 Cultural Arts Council Expense	\$ 71,839	\$ 60,000	\$ 65,000
36 Boys State Contribution	750	800	800
37 Miss Lehi Expense	19,863	15,000	15,000
38 Lehi Float	12,763	12,000	16,000
39 Lehi Parade & Events Committee	38,081	14,000	18,000
41 Family Week	2,071	4,000	5,000
42 Roundup Rodeo Expense	2,800	7,000	7,000
45 Lehi Silver Band	533	1,000	1,000
47 Community Beautification	300	1,000	1,000
50 Historical Preservation Committee	-	1,000	7,500
51 Brochures Published	8,079	8,500	9,000
59 Special Projects	41,400	55,500	50,000
82 Parks & Trails Committee	1,645	700	1,700
83 Santa Claus Parade Expense	-	500	700
84 Easter Egg Hunt	2,383	2,000	2,000
81 2009 Fireworks Show	-	-	14,000
Total Expenditures	\$ 202,507	\$ 183,000	\$ 213,700

**Department Description**

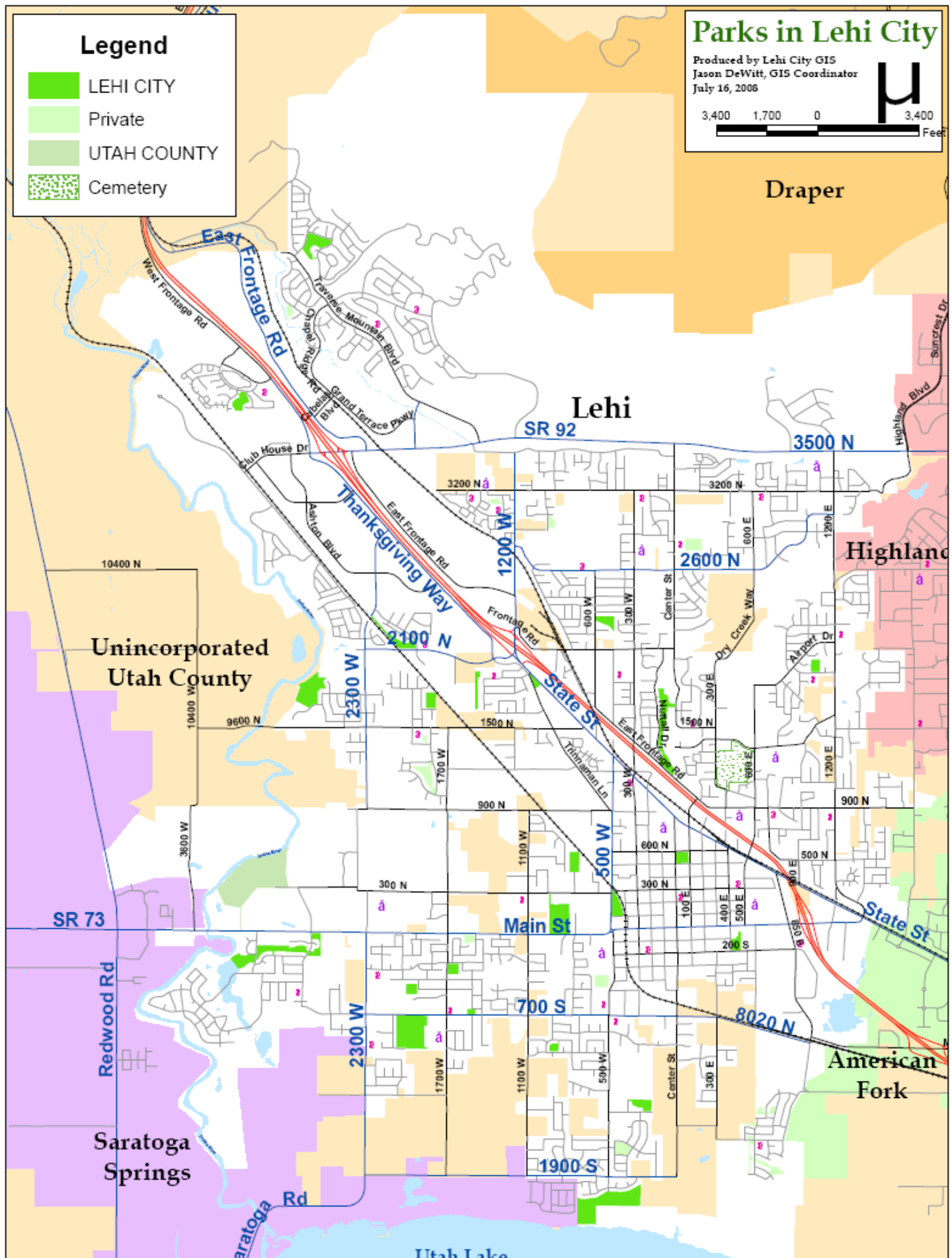
The Parks & Buildings Department is responsible for the upkeep and maintenance of all open recreation and leisure spaces within Lehi. The upkeep of parks includes performing small park improvements as well as summer upkeep on grass and trees.

The Buildings Division is responsible for the upkeep of all City buildings. The upkeep of buildings includes janitorial services, building improvements, security, grounds upkeep, and all building repairs.

Department Mission

The mission of the Parks & Buildings Department is to provide and maintain:

- 1) aesthetically pleasing parks for all Lehi citizens to enjoy
- 2) fun and safe play areas for children
- 3) safe and attractive buildings
- 4) an aesthetic appeal of the buildings and surrounding grounds



Policies & Objectives

Parks & Buildings

- Initiate a more aggressive and comprehensive turf maintenance program.
- Achieve a score of five (5) on the Citizen Satisfaction Survey of Parks.
- Establish a time-motion study to track efficiency.

Three-year Accomplishments

- Finished Sports Park.
- Implemented a hard surface cleaning strategy.
- Implemented a pesticide program to include buildings.
- Re-structured Parks & Buildings staff to create greater coverage.
- Averaged planting of about 100 trees per year.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Developed Open Space Acreage per FTE	19	17	17
Total Building Square Footage per FTE	42,718	48,352	48,352
Citizen Satisfaction Survey of Park Services			
Appearance of City Parks (mean)	3.75	3.76	(Scheduled for January 2009...)
5/ Very Satisfied	21%	20%	N/A
Somewhat Satisfied	43%	46%	N/A
3/ Neutral	27%	24%	N/A
Somewhat Dissatisfied	7%	7%	N/A
1/ Very Dissatisfied	2%	2%	N/A
Don't Know	1%	1%	N/A
Citizen Satisfaction Survey of Park Services with 1= poor and 5= excellent			
Safety	N/A	4.06	N/A
Cleanliness	N/A	3.87	N/A
Pavilions, Benches, and Tables	N/A	3.79	N/A
Playground Equipment	N/A	3.78	N/A
Grass, Shrubs, Trees, etc.	N/A	3.75	N/A
Number of Parks	N/A	3.59	N/A
Cleanliness of Restrooms	N/A	3.25	N/A
Number of Park Restrooms	N/A	3.09	N/A
Availability of Parks Staff	N/A	3.04	N/A



A Grounds Maintenance crew plants flowers outside City

Budget Information**Parks**

Department 64	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 342,688	\$ 320,000	\$ 532,000
11 Overtime	28,196	30,000	16,680
13 Employee Benefits	151,782	150,000	230,000
14 Uniforms	2,288	3,500	3,030
23 Travel & Training	780	1,000	1,000
24 Office Supplies	1,549	2,000	2,000
25 Fleet Fund Charges	19,323	25,000	25,000
32 IT Fund Charges	-	-	6,000
29 Risk Mgmt Fund Charges	-	-	-
26 Buildings & Grounds O&M	76,077	35,000	30,000
27 Utilities	8,020	7,500	-
28 Equipment Maintenance	36,076	30,000	30,000
30 Electricity - Lehi City Power	7,538	8,000	-
31 Professional & Technical	6,113	5,000	5,000
38 Tree Trimming	20,000	20,000	20,000
40 Safety	3,519	2,000	2,000
45 Purchase of Trees	7,809	8,000	8,000
46 Miscellaneous	3,913	4,000	4,000
48 Park Maintenance	22,670	7,500	25,000
54 Capital Outlay	86,293	100,200	49,000
56 Parks Impact Fee Work	-	-	-
56-105 Lehi Sports Complex	581,926	500,000	-
56-106 Trail System Project	36,324	-	-
56-111 Traverse Mtn Parks	751,498	-	-
56-114 Peck Park Property	1,666,106	400,000	300,000
57 Parks Capital Improvements	-	36,500	-
56-107 Northlake Park	-	75,000	-
56-109 Nuttall Hollow Park	-	500,000	-
Total Expenditures	\$ 3,860,488	\$ 1,658,700	\$ 988,710

Budget Information**Buildings**

Department 51	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 99,166	\$ 95,000	\$ 164,628
11 Overtime	2,501	5,000	19,408
13 Employee Benefits	50,397	35,000	64,984
14 Uniforms	750	1,500	2,400
24 Office Supplies	81	600	500
25 Fleet Fund Charges	1,574	2,000	-
31 IT Fund Charges	-	-	-
32 Risk Mgmt Fund Charges	-	-	-
26 Buildings & Grounds O&M	81,182	50,000	125,000
27 Utilities	5,674	10,000	-
28 Equipment Maintenance	2,344	4,500	5,000
29 Alarm Systems	-	800	-
40 Safety	530	700	-
45 Building Beautification	2,255	3,000	5,000
46 Miscellaneous	497	2,500	2,500
54 Capital Outlay	7,423	29,500	11,000
56 Capital - Misc	-	70,000	-
Total Expenditures	\$ 254,374	\$ 310,100	\$ 400,420

Budget Information (cont.)
Parks & Buildings

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Parks/Building Manager	17	1.00	1.00	1.00
Full-time:				
Parks/Building Maintenance Lead Worker	12	3.00	4.00	4.00
Parks/Building Maintenance Worker I	9	4.00	6.00	6.00
Head Custodian		1.00	1.80	1.80
Part-time Non-benefited:				
Custodian	7	3.65	2.25	2.25
Seasonal/Temporary:				
Laborer		2.50	4.83	4.83
Total FTEs		15.15	19.88	19.88

Fee Information	Approved FY2007	Approved FY2008		Approved FY2009	
Parks		Non-Resident	Resident	Non-Resident	Resident
Pavillion Reservation:					
Allred Park / full day	\$50	\$75	\$50	\$75	\$50
Allred Park / half day	\$35	\$50	\$35	\$50	\$35
Bandwagon Park / full day	\$35	\$50	\$35	\$50	\$35
Bandwagon Park / half day	\$20	\$35	\$20	\$35	\$20
Outdoor Pool Park / full day	\$50	\$75	\$50	\$75	\$50
Outdoor Pool Park / half day	\$35	\$50	\$35	\$50	\$35
Wines Park #1 / full day	\$50	\$75	\$50	\$75	\$50
Wines Park #1 / half day	\$35	\$50	\$35	\$50	\$35
Wines Park #2 / full day	\$50	\$75	\$50	\$75	\$50
Wines Park #2 / half day	\$35	\$50	\$35	\$50	\$35
Wines Park #3 / full day	\$35	\$50	\$35	\$50	\$35
Wines Park #3 / half day	\$20	\$35	\$20	\$35	\$20
Wines Park #4 / full day	\$35	\$50	\$35	\$50	\$35
Wines Park #4 / half day	\$20	\$35	\$20	\$35	\$20
Olympic Park / full day	\$50	\$75	\$50	\$75	\$50
Olympic Park / half day	\$35	\$50	\$35	\$50	\$35
Impact Fee:					
Residential / dwelling unit	\$1,330	\$3,819		\$4,305	
Multi-Family / dwelling unit	\$1,225	\$3,198		\$3,605	

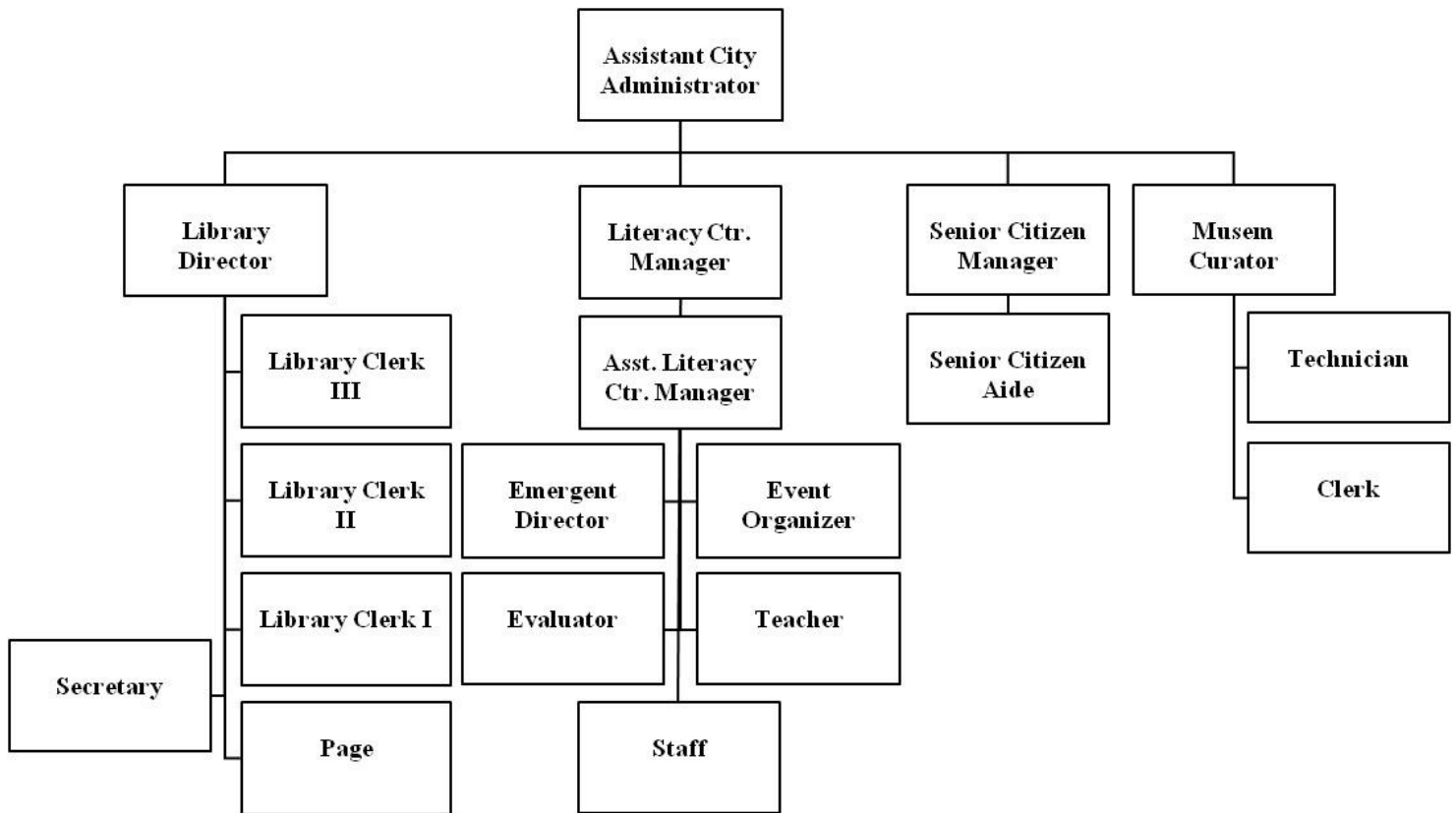
LEHI



Pioneering Utah's Future

Department Organization

Library

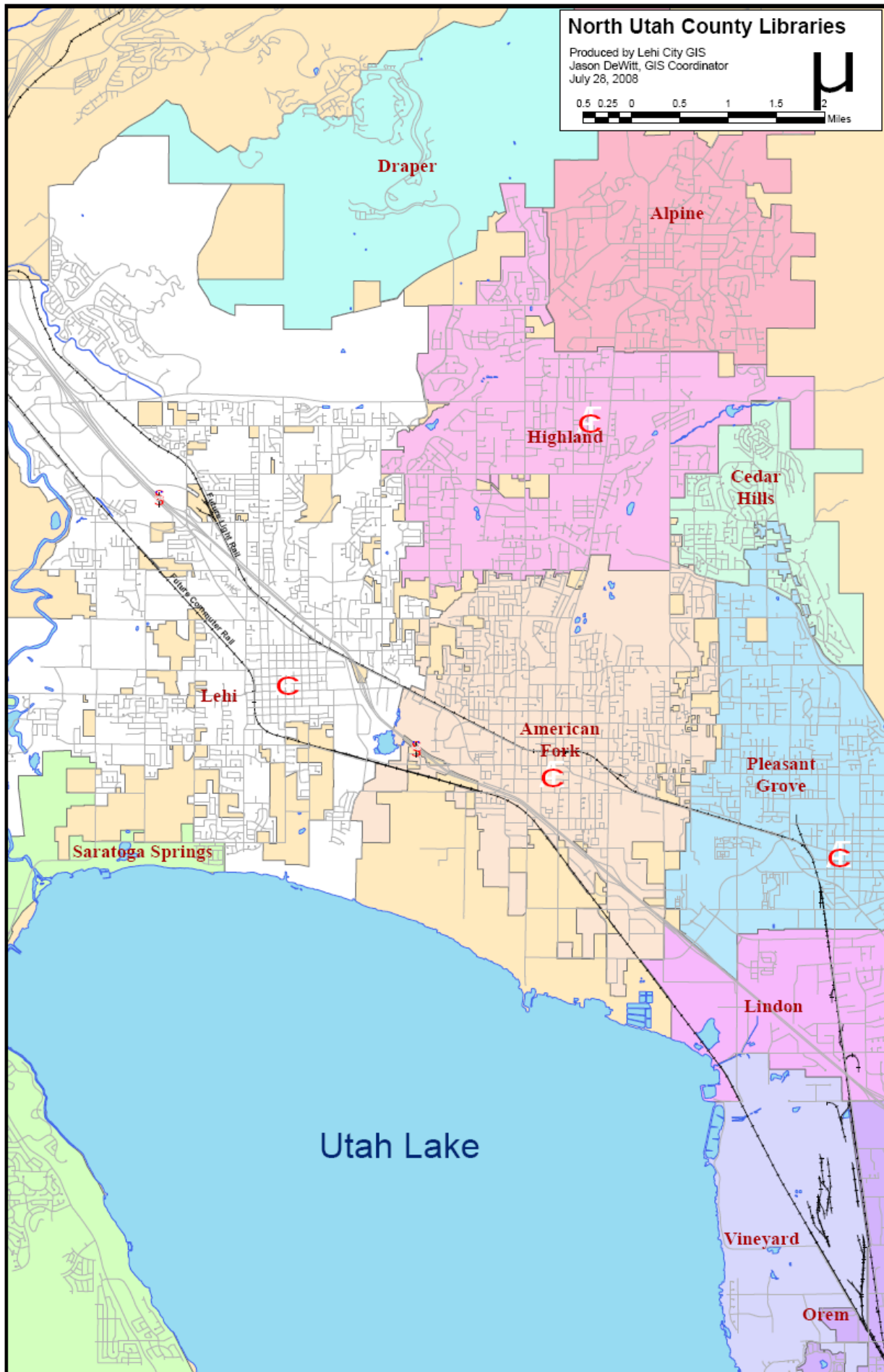


Department Description

The Library Department is managed by a full-time Director who is assisted by part-time Clerks. The Library Department is responsible for managing and controlling book and document circulation and purchasing. The Department is also responsible for updating and maintaining all information services, providing Internet access, computer use, and responding to the needs of the citizens.

Department Mission

The mission of the Lehi City Public Library is to provide facility, staff, and materials & services that will enhance the education, entertainment, and edification of Lehi residents.



Policies & Objectives

Library

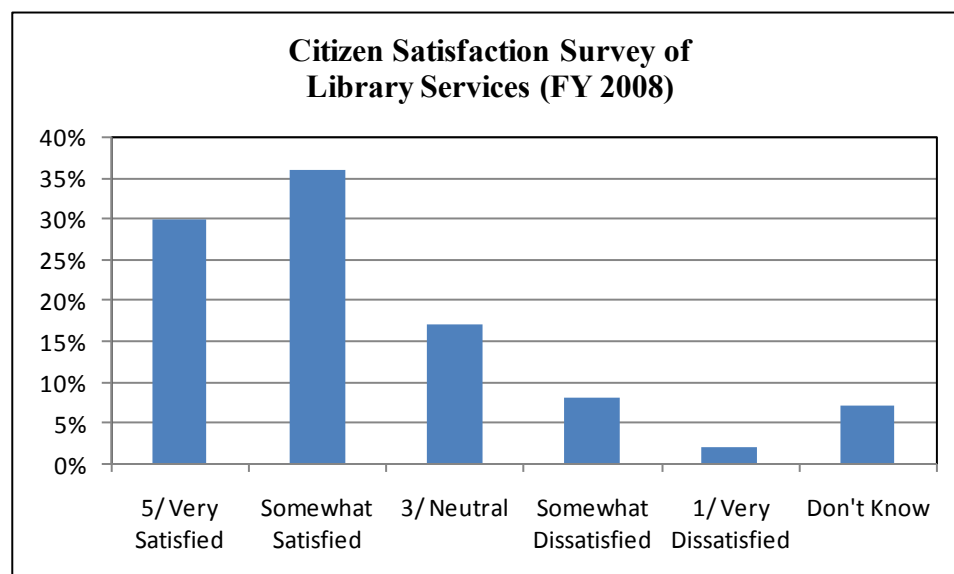
- Develop picture book collection by adding at least 1,000 titles.
- Increase music collection by adding at least 500 titles.
- Increase number of patrons by 40%.
- Increase circulation by 7%.

Three-year Accomplishments

- Increased/maintained holdings to approximately 2 per capita.
- Significantly updated readers advisory information.
- Increased adult non-fiction by 25%.
- Increased books on CD collection by 33%.
- Implemented reciprocal borrowing agreement with other libraries in the County.
- Removed over 3,000 outdated items.
- Opened new Pointe Meadows Branch.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Holdings per capita	1.94	1.76	1.73
Card Holders per 1,000 capita	26%	40%	55%
Items Checked Out per FTE	21,567	20,654	20,804
Program Attendance per FTE	1,292	1,344	1,265
Citizen Satisfaction Survey of Library Services (mean)	3.92	3.89	(Scheduled for January 2009...)
5/ Very Satisfied	32%	30%	N/A
Somewhat Satisfied	31%	36%	N/A
3/ Neutral	17%	17%	N/A
Somewhat Dissatisfied	7%	8%	N/A
1/ Very Dissatisfied	3%	2%	N/A
Don't Know	10%	7%	N/A



Budget Information
Library

Department 74	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 402,038	\$ 300,000	\$ 408,678
10-001 Literacy Center Wages	16,497	1,000	-
11 Overtime	238	-	-
13 Employee Benefits	145,250	130,000	168,321
20 Video Collection Expense	12,974	12,000	12,000
21 Books	183,421	185,000	185,000
22 Subscriptions	9,250	10,000	10,000
23 Travel & Training	912	2,000	2,000
24 Office Supplies	35,424	35,000	35,000
25 Copier Maintenance	-	2,500	2,500
26 Buildings & Grounds O&M	216	4,000	-
27 Utilities	7,342	10,000	10,000
36 IT Fund Charges	-	17,000	50,000
29 Risk Mgmt Fund Charges	-	-	-
28 Story Hour Expense	7,144	7,500	7,500
30 Electricity - Lehi City Power	17,381	18,000	18,000
31 Professional & Technical	53,552	60,000	5,000
34 Book Repair	1,733	4,000	2,000
45 Miscellaneous	2,533	8,000	8,000
46 Literacy Foundation Expenses	9,186	25,000	-
49 Library Gala Expenses	32,968	-	2,500
53 Building Furnishings	34,294	27,500	-
54 Capital Outlay	61,693	80,300	51,500
55 Building Improvements	2,060	-	-
Total Expenditures	\$ 1,036,106	\$ 938,800	\$ 977,999

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Library Director	20	1.00	1.00	1.00
Part-time Benefited:				
Library Clerk III		1.00	0.90	0.90
Part-time Non-benefited:				
Library Clerk II	7	5.00	6.00	6.00
Library Clerk I	5	5.75	5.25	6.25
Secretary		0.90	0.90	0.90
Seasonal/Temporary:				
Page			2.00	2.00
Total FTEs		13.65	16.05	17.05

Budget Information (cont.)**Library**

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Library Card			
Resident	Free	Free	Free
Non-Resident	\$70	\$70	\$70
Internet Only	\$25	\$25	\$25
Replacement of Card	\$5	\$5	\$5
Video checkout / week	\$1.00	\$1.00	\$1.00
Copies			
Letter size	\$0.10	\$0.10	\$0.10
Legal size	\$0.15	\$0.15	\$0.15
Opaque projector use / hour	\$1.00	\$1.00	\$1.00
Inter-Library Loan	Free	\$2	\$2
Internet Use			
Resident	Free	Free	Free
Non-Resident / day	\$1.00	\$1.00	\$1.00
Fines			
Overdue book / day / book	\$0.05	\$0.05	\$0.05
Inter-Library Loan overdue book / day / book	\$1.00	\$1.00	\$1.00
Overdue video / day / video	\$1.00	\$1.00	\$1.00
Extreme overdue fine (60 days) / item	\$30	\$30	\$30
Minor Damage (in some cases / page)	N/A	N/A	\$1.00



A young patron picks a book from the Lehi City Library.

(For Organizational Chart, see page 67.)

Department Description

The Rippy Literacy Center was founded originally by William and Hesther Rippy in 1998. Lehi City supports the Literacy Center by donating staff and Library Building space. The Literacy Center specializes in teaching reading and math skills to people of all ages on a personalized level.

Department Mission

The mission of the Rippy Literacy Center is to offer effective one-on-one literacy training to help families and individuals develop the necessary literacy skills to thrive in society, finding value and happiness in their work, in their educational experience, and in their personal lives.

- To supply the best resources to tailor programs to meet the needs of both children and adults in learning to read.

Three-year Accomplishments

- Received the Recognition of Outstanding Efforts Award by the Utah Coalition on Families.
- Received the Community Award by Lt. Gov. Olene Walker.
- Received the Gold Presidential Award.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Participants per FTE (including volunteers)	25	28	31
Citizen Satisfaction Survey of Literacy Center (mean)	N/A	4.28	(Scheduled for January 2009...)
5/ Very Satisfied	N/A	46%	N/A
Somewhat Satisfied	N/A	33%	N/A
3/ Neutral	N/A	10%	N/A
Somewhat Dissatisfied	N/A	3%	N/A
1/ Very Dissatisfied	N/A	1%	N/A
Don't Know	N/A	7%	N/A



Literacy Center class while in session.

Budget Information**Literacy Center**

Department 75	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ -	\$ -	\$ 125,000
11 Overtime	-	-	750
13 Employee Benefits	-	-	25,000
22 Books & Subscriptions	-	-	500
23 Travel & Training	-	-	1,000
24 Office Supplies	-	-	5,000
36 IT Fund Charges	-	-	-
29 Risk Mgmt Fund Charges	-	-	-
30 Electricity - Lehi City Power	-	-	-
31 Professional & Technical	-	-	2,500
45 Miscellaneous	-	-	2,500
46 Literacy Foundation Expenses	-	-	25,000
54 Capital Outlay	-	-	-
55 Building Improvements	-	-	-
Total Expenditures	\$ -	\$ -	\$ 187,250

**Note: Newly created for FY 2009, as its own department.

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Full-time:				
Assistant Literacy Center Manager	13	1.00	1.00	1.00
Part-time Non-benefited:				
Emergent Director			0.10	0.10
Event Organizer			0.10	0.10
Teacher		0.50	0.50	0.50
Evaluator			1.50	1.50
Seasonal/Temporary:				
Staff		3.00	2.50	2.50
Total FTEs		4.50	5.70	5.70

(For Organizational Chart, see page 67.)

Department Description

The Senior Citizen Department is designed to offer social activities, exercise equipment, and health clinics to seniors in the Lehi community. The Department also provides a place for seniors to meet and socialize, and provides daily lunches for seniors at a reduced cost.

Department Mission

The mission of the Senior Citizen Department is to improve and maintain the health and well-being of all senior citizens in the community by providing 1) a safe location to meet, 2) activities to enrich, and 3) low cost meals to nourish.

Policies & Objectives**Senior Citizen Center**

- Maintain citizen satisfaction score at or above 4.00 on City survey.

Three-year Accomplishments

- Participated in Senior Day at the State Legislature.
- Increased the number of lunches served to 13,437.
- Implemented new computer class activity.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Lunches Served per FTE	6718.5	6868.5	6750
Average Attendance per Day per FTE	29	30	30
Citizen Satisfaction Survey of Senior Citizen Programs (mean)	4.00	4.16	(Scheduled for January 2009...)
5/ Very Satisfied	17%	18%	N/A
Somewhat Satisfied	20%	26%	N/A
3/ Neutral	14%	8%	N/A
Somewhat Dissatisfied	1%	1%	N/A
1/ Very Dissatisfied	0%	0%	N/A
Don't Know	48%	47%	N/A

Budget Information

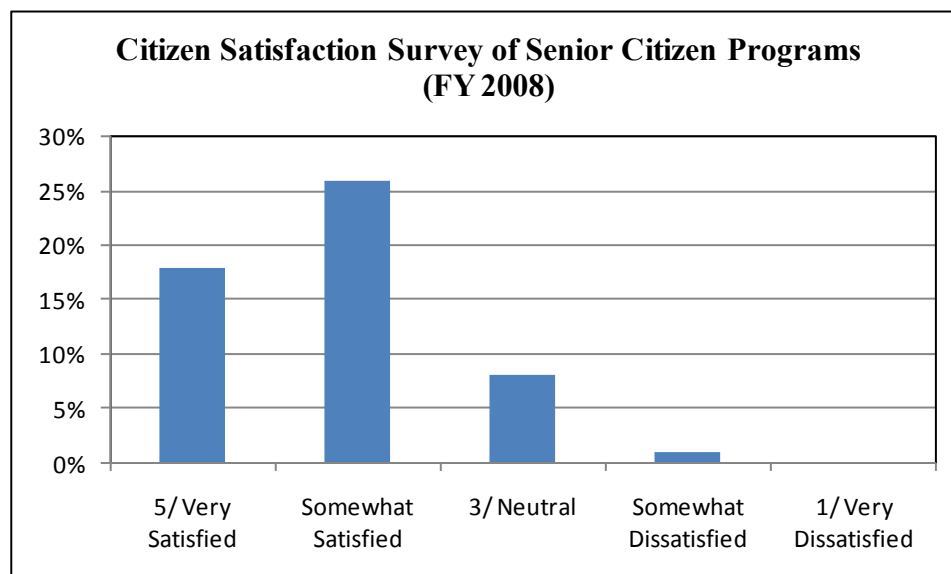
Department 68	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 75,811	\$ 80,000	\$ 111,934
13 Employee Benefits	24,729	26,000	25,996
23 Travel & Training	380	2,000	2,000
24 Office Supplies	942	4,000	2,500
25 Supplies & Maintenance	2,545	6,000	-
26 Buildings & Grounds	714	2,500	2,500
27 Utilities	533	2,000	2,000
30 Electricity - Lehi City Power	13,000	10,000	10,000
31 Professional & Technical	5,274	5,000	3,500
38 Meal Management	22,127	22,000	25,000
54 Capital Outlay	8,286	4,800	-
Total Expenditures	\$ 154,341	\$ 164,300	\$ 185,430

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Full-time:				
Senior Citizen Manager	14	1.00	1.00	1.00
Part-time Non-benefited:				
Senior Citizen Aide		1.00	1.00	1.00
Total FTEs		2.00	2.00	2.00

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Lunch			
Over 60 (suggested donation)	\$2	\$2	\$2
Under 60	\$4.90	\$4.90	\$4.90
Facility Rental			
Nonprofit or civic group	Free	Free	Free
Other / hour (min. 3 hrs)	\$50	\$50	\$50
+ deposit	\$500	\$500	\$500



Lehi seniors enjoy a meal at the Senior Citizen Center



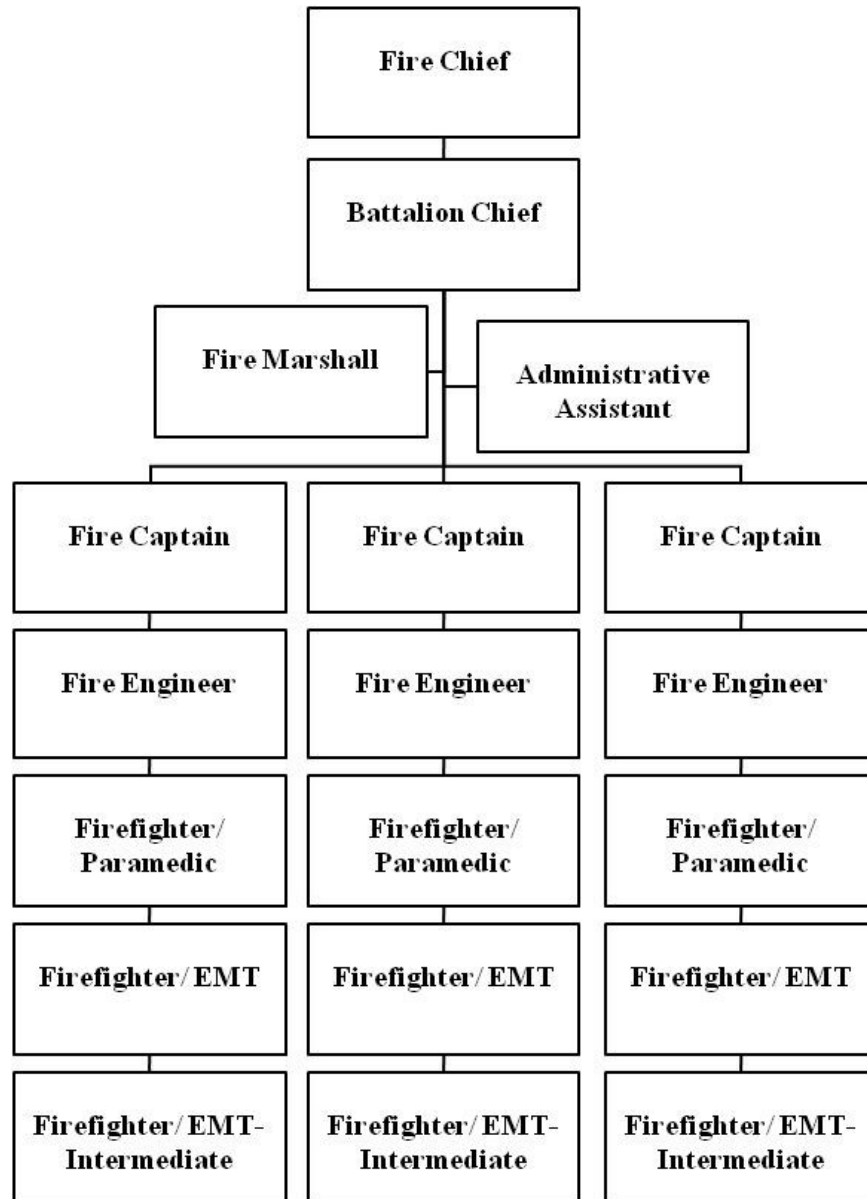
LEHI



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Department Organization

Fire & Emergency Medical Services

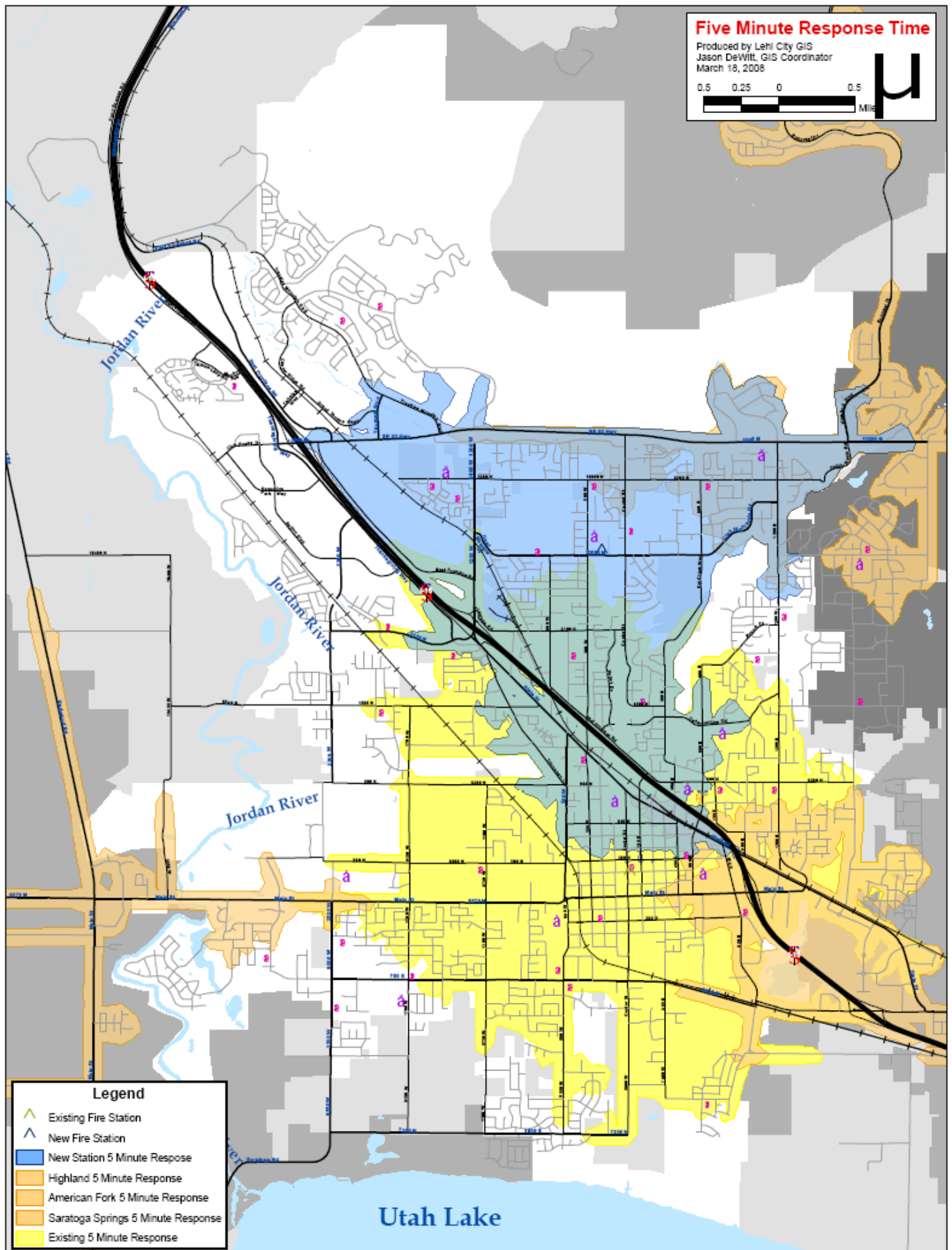


Department Description

The Fire & EMS Department currently consists of one full-time Chief, one full-time Marshall, three full-time Captains, and 45 firefighters. The Department is responsible for protecting the lives and possessions of the people living within the Lehi service area. This service area includes: Lehi City and parts of Utah County. All members of the Fire Department are expected to maintain and keep up-to-date on current fire prevention skills and training. The Department is also actively engaged in educating the community about fire prevention and fire safety.

Department Mission

The mission of the Lehi Fire & EMS Department is to provide a wide range of services to the community designed to protect and preserve life, property, and the environment; through planning, prevention, education, and response.



Policies & Objectives

Fire & Emergency Medical Services

- Maintain emergency response time to 6 min. or less on 80% of calls.
- Maintain ISO Rating of 5.
- Maintain a record of no significant injuries.
- Ensure City Fire Code compliance of businesses.
- Finish and staff Fire Station #2.
- Put new Fire Engine and Ladder Truck into service.

Three-year Accomplishments

- No serious injuries or death in 2400 calls or in training.
- Decreased response times by 3.25 seconds since FY2005.
- Began construction on Fire Station #2.
- Ordered one Class A Fire Engine and one Platform Ladder Truck.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
ISO Rating	5	5	5
Fire Response Time in Minutes	6.5	6.5	6
Control Time in Minutes	20	20	16
Basic Life Support Time in Minutes	6	6	5.5
Advanced Life Support Time in Minutes	6.5	6.5	6
Total Fire & EMS Calls per FTE	109	108	72
Number of Firefighters per 1,000 Capita	0.55	0.50	0.78
Hours of Firefighter Training per FTE	76	95	100
Number of Civilians Receiving Fire Safety Training	5423	7239	7500
Fire Inspections Conducted	348	450	500
Citizen Satisfaction Survey of Fire Services (mean)	4.23	4.23	(Scheduled for January 2009...)
5/ Very Satisfied	34%	31%	N/A
Somewhat Satisfied	33%	34%	N/A
3/ Neutral	11%	9%	N/A
Somewhat Dissatisfied	1%	1%	N/A
1/ Very Dissatisfied	1%	1%	N/A
Don't Know	20%	24%	N/A
Citizen Satisfaction Survey of Emergency Medical Services (mean)	4.16	4.16	N/A
5/ Very Satisfied	31%	33%	N/A
Somewhat Satisfied	34%	33%	N/A
3/ Neutral	12%	9%	N/A
Somewhat Dissatisfied	2%	4%	N/A
1/ Very Dissatisfied	1%	1%	N/A
Don't Know	21%	19%	N/A

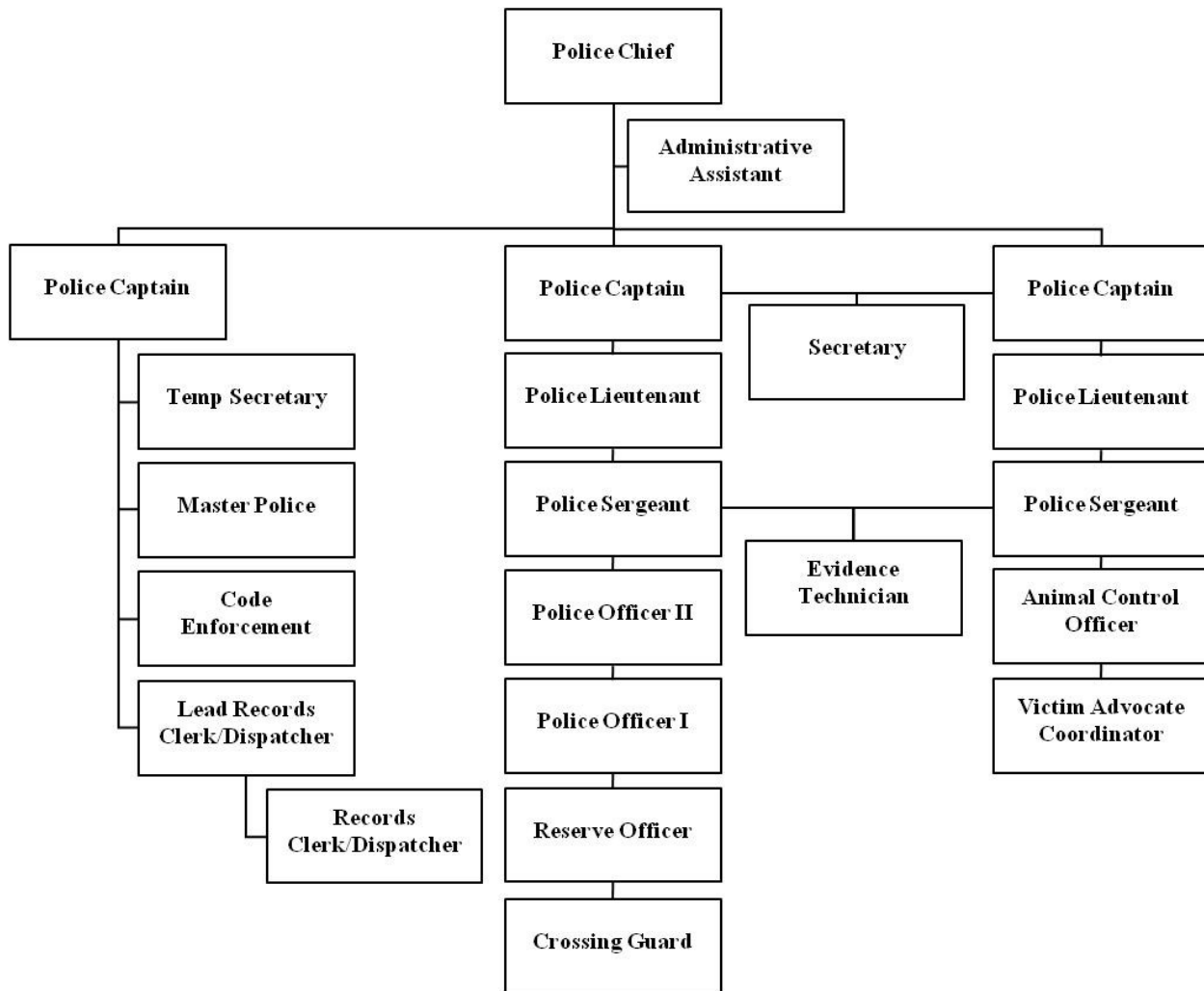


Budget Information**Fire & Emergency Management Services**

Department 55	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 800,087	\$ 870,000	\$ 1,087,501
11 Overtime	67,770	75,000	80,000
13 Employee Benefits	336,729	393,000	477,087
14 Uniforms	32,486	20,000	33,175
21 Books, Subscriptions, Memberships	3,736	3,500	6,500
23 Travel & Training	28,929	18,000	35,555
24 Office Supplies	13,254	16,000	20,600
25 Fleet Fund Charges	32,771	30,000	100,000
32 IT Fund Charges	-	-	20,000
33 Risk Mgmt Fund Charges	-	-	-
26 Buildings & Grounds O&M	16,483	15,000	11,550
27 Utilities	23,769	26,000	46,000
28 Alarm Systems	112	2,000	4,000
29 Equipment Maintenance	52,567	45,000	49,250
30 Electricity - Lehi City Power	10,517	15,000	25,000
31 Professional & Technical	39,346	50,000	49,400
36 Education	6,058	10,000	15,000
37 Dispatch Fee	69,532	95,000	75,000
41 First Aid Supplies	19,574	20,000	25,000
45 Fireworks Expense	12,205	14,000	-
46 Miscellaneous	33,752	20,000	26,280
53 Capital Outlay - Misc Expense	3,395	-	118,800
54 Capital Outlay	358,284	669,900	-
55 Equipment Lease Payment	82,936	107,000	-
Total Expenditures	\$ 2,044,292	\$ 2,514,400	\$ 2,305,698

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Fire Chief	22	1.00	1.00	1.00
Full-time:				
Battalion Chief	19			1.00
Fire Marshall	17	1.00	1.00	1.00
Fire Captain	17	3.00	3.00	6.00
Fire Engineer	14	3.00	3.00	6.00
Firefighter/Paramedic	14			3.00
Firefighter/EMT	13,12	9.00	9.00	9.00
Administrative Assistant	11	0.90	1.00	1.00
Part-time Non-benefited:				
Firefighter/EMT-I		3.75	3.75	7.75
Firefighter		0.67	1.50	1.50
Total FTEs		22.32	23.25	37.25

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Impact Fee:			
Residential / unit	N/A	N/A	\$576
Non-Residential / building sq. ft.	N/A	N/A	\$0.246

**Department Description**

The Police Department's function is to serve and protect all people and property within the City limits. This is done through the coordinated efforts of Patrol Officers, Detectives, and Animal Control Officers. Detectives are responsible for investigating and solving crimes that are carried out by criminals in co-vertness. Patrol Officers are responsible for enforcing traffic laws and ensuring the safety of persons within the City limits. Animal Control Officers are responsible for enforcing the animal control ordinance of the city and protecting citizens from violent and destructive animals.

Department Mission

The mission of the Lehi Police Department is to provide a safe and secure community by delivering professional and courteous services as determined in partnership with Lehi citizens. In order to accomplish this, the Lehi Police Department is dedicated to the following five values:

- 1) Fostering the public trust
- 2) Ethical judgments
- 3) Proactive prevention and enforcement
- 4) Creative service delivery
- 5) Fairness in enforcement of the law

Policies & Objectives**Police & Animal Control**

- Seek to increase time dedicated to proactive crime prevention in residential areas.
- Continue to improve community relations, communication and public trust by providing programs and classes.
- Continue to improve quality of Code Enforcement and Business License programs.
- Seek to improve Evidence Division by hiring a new Evidence Technician and implementing barcoding system.

Three-year Accomplishments

- Re-vamped Animal Control program.
- Expanded Bike Patrol.
- Added 1 hour per officer of patrol for proactive crime prevention in residential areas.
- Re-vamped Reserve Officer program.
- Three detectives achieved proficient training on Voice Stress Analyzer.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Sworn Officers per 1,000 Capita	0.79	0.76	0.76
% of Dispatch is Officer-Initiated	42%	35%	40%
% of Officers with College Degrees	31%	25%	30%
Training Hours Per FTE	101	95	100
Emergency Response Time in Minutes	3.8	5.3	5.0
Non-Emergency Response Time in Minutes	5	6	6
Citations Issued per Officer	229	340	333
Citizen Satisfaction Survey of Police Services (1= very dissatisfied to 5= very satisfied)			
Crime Prevention	4.04	4.12	N/A
Response Times	4.16	4.11	N/A
Traffic Enforcement	3.72	3.89	N/A
Citizen Satisfaction Survey of Police Services (1= strongly disagree to 5= strongly agree)			
Overall Feel Safe Living in Lehi	4.39	4.49	N/A
Feel Safe Walking Down Street (Day)	4.54	4.67	N/A
Feel Safe Walking Down Street (Night)	3.95	4.12	N/A
Feel Safe Driving on Streets	3.92	4.08	N/A
Lehi is a Good Place to Live	4.33	4.34	N/A
Citizen Satisfaction Survey of Animal Control Services			
(mean)	3.57	3.58	N/A
5/ Very Satisfied	21%	18%	N/A
Somewhat Satisfied	25%	26%	N/A
3/ Neutral	19%	19%	N/A
Somewhat Dissatisfied	8%	8%	N/A
1/ Very Dissatisfied	7%	5%	N/A
Don't Know	20%	24%	N/A
Citizen Satisfaction Survey of Code Enforcement			
Has the City done a good job enforcing property maintenance ordinances?			
Definitely	N/A	14%	N/A
Probably	N/A	44%	N/A
Probably Not	N/A	22%	N/A
Definitely Not	N/A	15%	N/A
Don't Know	N/A	5%	N/A

Budget Information**Police**

Department 54	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 1,777,941	\$ 1,975,000	\$ 1,925,544
11 Overtime	501,524	450,000	310,000
12 Crossing Guard Expense	72,250	85,000	80,000
13 Employee Benefits	1,120,954	1,111,000	1,142,000
14 Clothing Allowance	57,361	55,000	55,000
16 Tactical Equipment	17,798	16,000	14,000
21 Books, Subscriptions, Memberships	6,247	4,500	6,338
23 Travel & Training	52,982	50,000	45,000
24 Office Supplies	29,405	25,000	25,001
25 Fleet Fund Charges	97,720	128,000	250,000
33 IT Fund Charges	2,925	12,000	120,000
34 Risk Mgmt Fund Charges	-	-	-
26 Buildings & Grounds O&M	9,654	12,000	2,160
27 Utilities	71,698	75,000	75,000
28 Equipment Maintenance	28,572	40,000	40,000
29 Miscellaneous Supplies	6,897	8,000	8,000
30 Electricity - Lehi City Power	8,972	15,000	20,000
31 Professional & Technical	98,613	70,000	17,627
32 Law Enforcement Fund	2,924	5,000	-
35 Insurance Expense	-	-	-
37 Dispatch Fee	133,972	125,000	170,000
46 Special Departmental Supplies	17,142	17,000	10,000
47 Firearms & Supplies	22,970	30,000	32,000
48 Miscellaneous	1,612	-	3,330
54 Capital Outlay	329,139	472,500	183,000
63 Youth Court Expenses	426	14,000	16,000
65 Liquor Enforcement Salaries	19,000	20,000	-
66 Liquor Enforcement Vehicle Costs	6,000	7,000	-
67 Liquor Enforcement Process	4,000	5,000	-
68 NOVA/RAD Kids Expense	10,754	15,000	18,300
Total Expenditures	\$ 4,509,452	\$ 4,842,000	\$ 4,568,300

Budget Information**Animal Control**

Department 57	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 41,212	\$ 68,000	\$ 65,000
11 Overtime	-	-	6,000
13 Employee Benefits	14,800	24,000	44,000
14 Uniforms	1,909	1,500	1,800
25 Fleet Fund Charges	-	10,000	3,500
27 IT Fund Charges	-	-	2,000
31 Professional & Technical	-	-	68,000
28 Equipment Maintenance	564	5,000	5,000
45 Animal Care Expenses	43,696	52,000	52,000
54 Capital Outlay	-	21,500	-
Total Expenditures	\$ 102,181	\$ 182,000	\$ 247,300

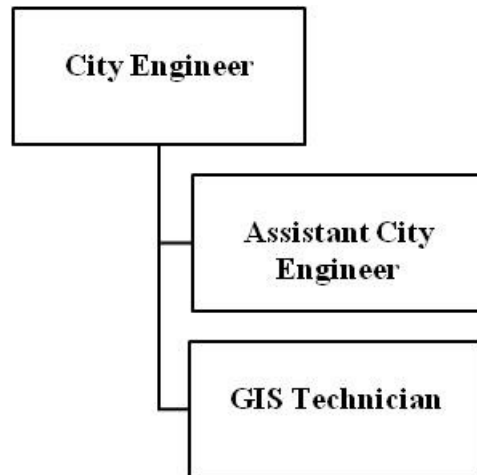
Budget Information (cont.)
Police & Animal Control

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Police Chief	23	1.00	1.00	1.00
Full-time:				
Police Captain	20	2.00	2.00	2.00
Police Lieutenant	19			2.00
Police Sergeant	17	4.00	5.00	4.00
Master Police Officer	15	7.00	8.00	8.00
Police Officer II	14		4.00	6.00
Police Officer I	13	18.00	14.00	12.00
Code Enforcement Officer	12		1.00	1.00
Animal Control Officer	11	0.75	1.00	1.00
Victim Advocate Coordinator	11	1.00	1.00	1.00
Administrative Assistant	11	1.00	1.00	1.00
Secretary			1.00	1.00
Lead Records Clerk/Dispatcher	10			1.00
Records Clerk/Dispatcher	9	3.00	3.00	2.00
Evidence Technician				1.00
Part-time Non-benefited:				
Animal Control Officer	11		0.25	0.25
Seasonal/Temporary:				
Reserve Officer		0.33	0.33	0.33
Temp Secretary			0.75	0.75
Crossing Guard		3.85	4.25	4.25
Total FTEs		41.93	47.58	49.58

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Fingerprinting			
Resident	\$10	\$10	\$10
Non-Resident	N/A	N/A	\$25
Impact Fee:			
Residential / unit	N/A	N/A	\$340
Non-Residential / building sq. ft.	N/A	N/A	\$0.069



Lehi City Police Vehicles.

**Department Description**








The Engineering Department provides or coordinates all City engineering services including consulting, design, project management, survey and inspection. The City Engineer is an integral part of all reviews done for all new developments within the City. The Geographical Information System (GIS) Technician provides map data for various levels of infrastructure and City Services in general.

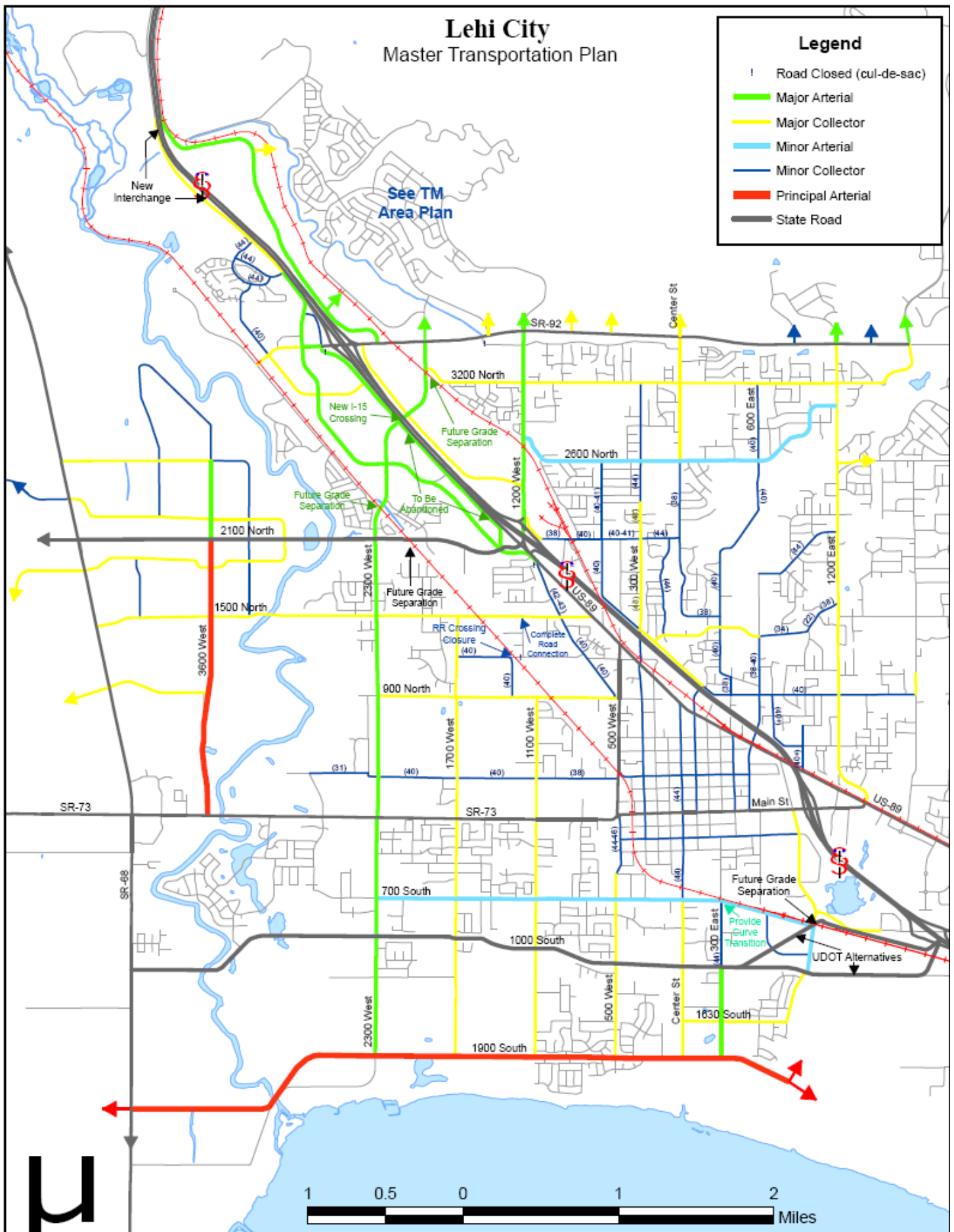
Department Mission

The mission of the Engineering Department is to provide engineering and GIS information and support for City administration, operating departments and citizens in accordance with applicable requirements and regulations.

Lehi City Master Transportation Plan

Legend

-  Road Closed (cul-de-sac)
-  Major Arterial
-  Major Collector
-  Minor Arterial
-  Minor Collector
-  Principal Arterial
-  State Road



Policies & Objectives**Engineering**

- Perform accurate capital and infrastructure plans and consulting to help the City stay within the confines of the Capital Budget Plan for FY 2009.

Three-year Accomplishments

- Rebuilt the Airport Well at 600 E.
- Adopted new Transportation Master Plan, May 2008.
- Completed 1200 E reguild and expansion of roadway.
- Secured new traffic signals at multiple locations, including I-15 at 2100 N/1200 W and Main Street at 2300 W.

Budget Information**City Engineering**

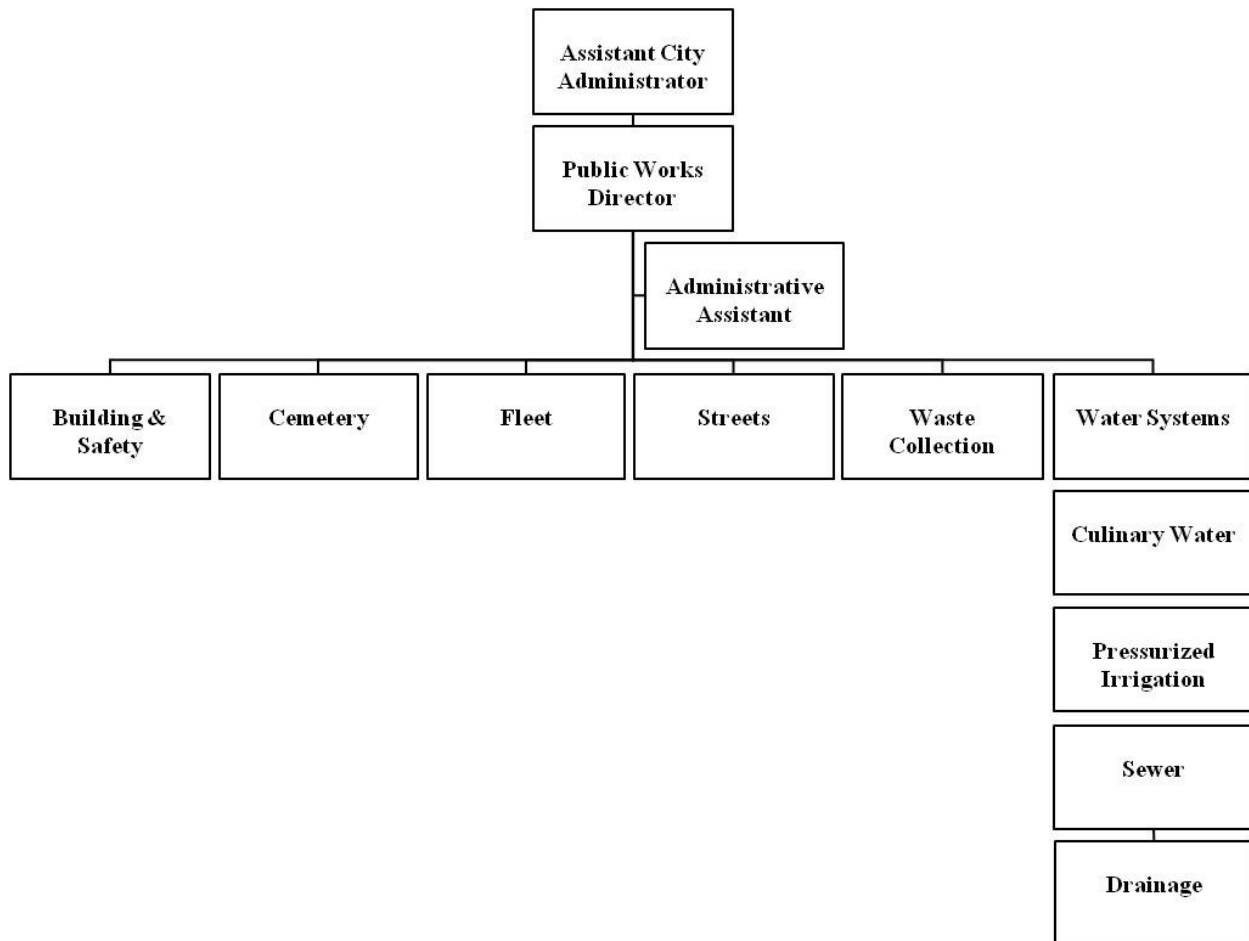
Department 63	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ -	\$ -	\$ 261,210
11 Overtime	-	-	500
13 Employee Benefits	-	-	104,774
14 Uniforms	-	-	500
21 Books, Subscriptions, Memberships	-	-	2,500
23 Travel & Training	-	-	3,400
24 Office Supplies	-	-	4,500
25 Fleet Fund Charges	-	-	4,000
26 IT Fund Charges	-	-	6,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	-	-	-
31 Professional & Technical	-	-	770,000
40 Safety	-	-	1,000
45 Miscellaneous	-	-	5,000
54 Capital Outlay	-	-	-
Total Expenditures	\$ -	\$ -	\$ 1,163,384

**Note: Newly created for FY 2009, as its own department.

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
City Engineer	23	1.00	1.00	1.00
Full-time:				
Assistant City Engineer	20			1.00
GIS Coordinator	15	1.00	1.00	1.00
Total FTEs		2.00	2.00	3.00

Department Organization

Public Works Administration



Department Description

The Public Works Administration Department is responsible for the general supervision of the following departments:

- Building & Safety
- Cemetery
- Fleet
- Streets
- Waste Collection
- Water Systems (Culinary, PI, Sewer, and Drainage)

This Department is also responsible for the clerical services as well as long-range planning and short-term coordination among the above listed departments.

Department Mission

The mission of the Public Works Administration is to increase the efficiency and effectiveness of Public Works Departments through providing:

- 1) strong leadership
- 2) excellent technical skills
- 3) administrative support

Policies & Objectives**Public Works Administration**

- Instigate and administrate additional safety regulations and training.
- Provide adequate administrative/clerical resources to each Public Works department in order for them to meet their specific objectives.

Three-year Accomplishments

- Reported annually to UDOT on additional roadways built within the city limits.
- Administered city-wide safety inspections.
- Prepared and submitted the Solid Waste Landfill Annual Report to the State (every year).

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
% Completed Citizen Request Forms	83%	38%	100%
Work Orders Implemented	651	673	700
Meetings Attended (Safety, Staff, DRC)	84	78	78
Road Closures Facilitated	80	70	75

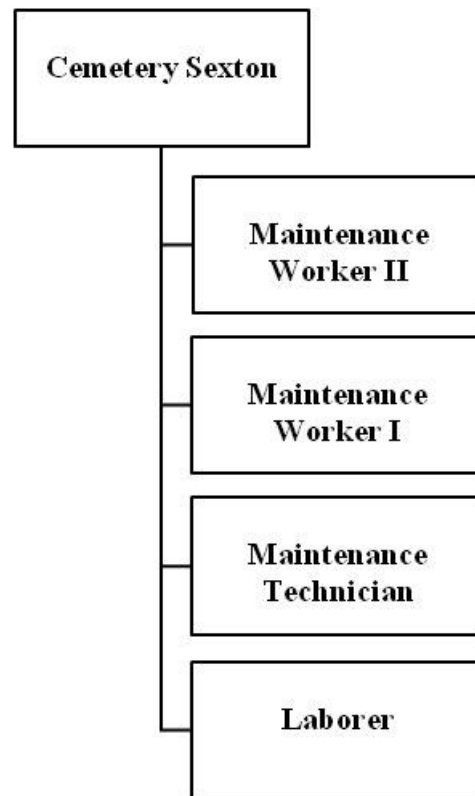
Budget Information

Department 62	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 385,614	\$ 531,000	\$ 172,664
11 Overtime	9,738	10,000	500
13 Employee Benefits	146,218	213,000	63,071
14 Uniforms	-	500	500
21 Books, Subscriptions, Memberships	3,387	2,500	-
23 Travel & Training	1,339	3,500	3,400
24 Office Supplies	4,593	4,000	4,500
25 Fleet Fund Charges	3,995	6,000	4,000
26 IT Fund Charges	-	-	6,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	10,463	12,000	-
31 Professional & Technical	23,985	20,000	5,000
40 Safety	817	1,000	1,000
45 Miscellaneous	6,625	8,000	5,000
54 Capital Outlay	34,984	56,600	-
Total Expenditures	\$ 631,758	\$ 868,100	\$ 265,635

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Public Works Director	22	1.00	1.00	1.00
Full-time:				
Administrative Assistant	11	1.00	1.00	1.00
Total FTEs		2.00	2.00	2.00

Department Organization

Cemetery



Department Description

The Cemetery Department is managed by the Cemetery Sexton who supervises a maintenance crew specific to the cemetery. The Department is responsible for grounds upkeep, grave digging, and gravesite maintenance.

Department Mission

The mission of the Cemetery Department is to provide compassionate, courteous, and professional service to bereaved families and to strive to maintain a tranquil, well-maintained environment.

Policies & Objectives**Cemetery**

- Prepare for approximately 125 funeral services
- Repair roads, headstones, and sunken graves
- Maintain the cemetery at current condition
- Keep grave records updated in book and computer

Three-year Accomplishments

- Opened new area consisting of a total of twenty acres.
- Added new sprinkler system, sod, trees, corner markers, sidewalk, roads, and fence both in new and existing sections.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Acres Maintained per FTE	10.84	12.22	12.22
Total Gravesites Maintained per FTE	1887	1805	1850
Citizen Satisfaction Survey on Cemetery (mean)	4.18	4.18	(Scheduled for January 2009...)
5/ Very Satisfied	31%	27%	
4	24%	32%	N/A
3/ Neutral	13%	10%	N/A
2	1%	1%	N/A
1/ Very Dissatisfied	1%	1%	N/A
Don't Know	30%	30%	N/A

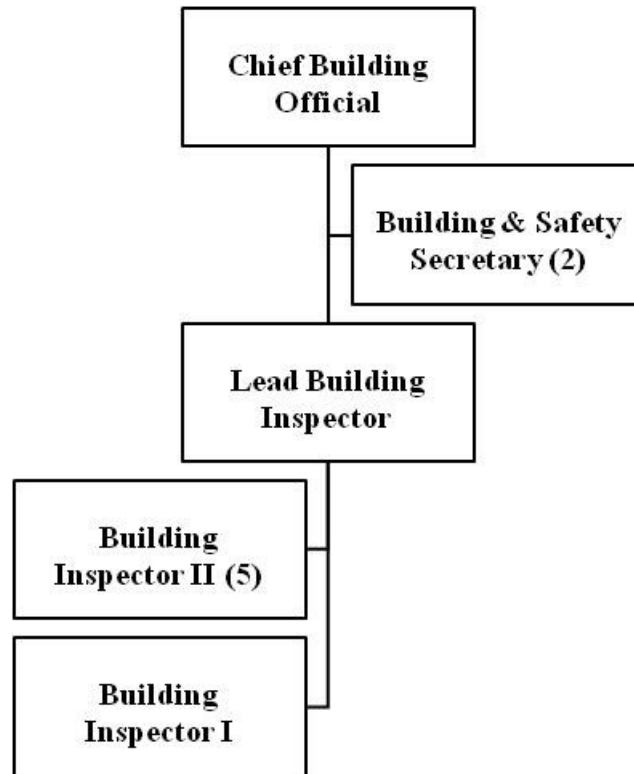
Budget Information

Department 76	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 150,489	\$ 145,000	\$ 145,377
11 Overtime	42,578	35,000	25,000
13 Employee Benefits	71,456	66,000	66,994
14 Uniforms	984	1,500	2,500
21 Newspaper Expense	350	600	357
24 Office Supplies	2,045	2,500	2,425
25 Fleet Fund Charges	8,958	11,000	10,000
32 IT Fund Charges	-	-	4,000
29 Risk Mgmt Fund Charges	-	-	-
26 Cemetery Maintenance	14,039	15,000	11,800
27 Utilities	11,719	15,000	6,200
28 Equipment Maintenance	18,494	20,000	17,000
30 Electricity - Lehi City Power	1,146	2,000	-
31 Professional & Technical	9,833	12,000	7,000
40 Safety	265	700	700
45 Purchase of Trees	5,234	3,000	1,000
46 Misc Services & Supplies	6,065	5,000	5,000
52 Open New Area	40,370	25,000	-
53 Miscellaneous	43,541	-	-
54 Capital Outlay	19,318	63,500	-
57 Capital Improvements	-	15,000	-
Total Expenditures	\$ 337,590	\$ 329,300	\$ 300,353

Budget Information (cont.)**Cemetery**

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Cemetery Sexton	14	1.00	1.00	1.00
Full-time:				
Cemetery Maintenance Worker II	10	1.00	1.00	1.00
Cemetery Maintenance Worker I	9	1.00	1.00	1.00
Cemetery Maintenance Technician	8	1.00	1.00	1.00
Seasonal/Temporary:				
Cemetery Laborer		0.15	0.50	0.50
Total FTEs		4.15	4.50	4.50

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Spaces			
Resident	\$350	\$350	\$350
Non-Resident	\$650	\$650	\$700
Perpetual Care (all 8-space lots sold before 1950)	\$425	\$425	\$425
Headstone Setting			
Resident	\$25	\$25	\$25
Non-Resident	\$25	\$25	\$25
Disinterment			
With a standard vault	\$800	\$800	\$800
Without a vault	\$1,200	\$1,200	\$1,200
With an air-sealed vault	\$1,200	\$1,200	\$1,200
Interment			
+ on Saturdays and Holidays	\$200	\$200	\$200
Adult			
Resident	\$200	\$200	\$200
Non-Resident	\$300	\$300	\$300
Infant			
Resident	\$150	\$150	\$150
Non-Resident	\$200	\$200	\$200
Cremation			
Resident	\$150	\$150	\$150
Non-Resident	\$200	\$200	\$200

**Department Description**

The Building Inspection Department is responsible for providing inspections and code compliance for the adopted building codes of all new construction within the boundaries of the City. It is responsible for ensuring that existing buildings are maintained and that safety requirements are met. The Department is also responsible for reviewing all plans for additions to new and existing buildings.

Department Mission

The mission of the Building Inspection Department is to help contractors provide safe buildings for all citizens of Lehi through efficient and thorough building inspections.

Policies & Objectives**Building & Safety**

- Maintain at least 10-day turnaround time for all plan reviews and permit issuance.
- Increase quality of building inspections.
- Continue education of inspectors.

Three-year Accomplishments

- Completed computerized permit program.
- Installed drive-thru permit pick-up.
- 10-day turnaround on plan review and permit issuance for two consecutive years.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Building Permits Issued per FTE	134	60	50
Total Building Inspections per FTE	2,043	987	1,905
% Timed Inspections Done within 24 Hours of Request	100%	100%	100%
% Final & Four-way Inspections Done within 1 Hour	100%	100%	100%
% Permit Review & Issuance Done within 10 Days	100%	100%	100%

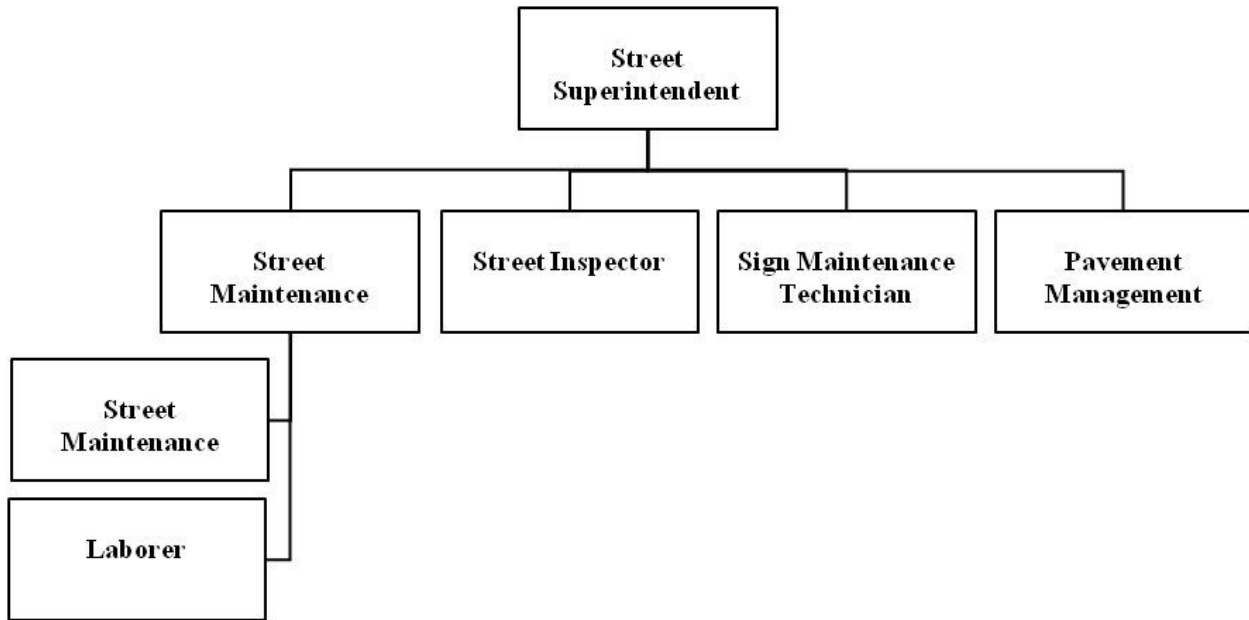
Budget Information

Department 58	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 519,206	\$ 524,000	\$ 495,121
11 Overtime	30,147	25,000	15,000
13 Employee Benefits	247,190	246,000	215,490
14 Uniforms	2,213	2,500	5,000
21 Books, Subscriptions, Memberships	9,009	10,000	10,000
23 Travel & Training	20,322	18,000	17,500
24 Office Supplies	14,412	17,000	14,000
25 Fleet Fund Charges	16,228	17,000	18,000
26 IT Fund Charges	-	-	18,000
29 Risk Mgmt Fund Charges	-	-	-
26 Buildings & Grounds O&M	3,690	6,000	2,000
27 Utilities	12,806	10,000	-
28 Equipment Maintenance	2,325	2,500	3,000
30 Electricity - Lehi City Power	-	5,000	-
31 Professional & Technical	22,065	40,000	-
32 Inspection Planning	1,631,307	250,000	250,000
33 State 1% Building Permit Fees	21,209	15,000	15,000
40 Safety	-	1,000	1,000
41 Emergency Management	7,745	18,000	10,000
46 Miscellaneous	548	10,000	5,000
49 Code Enforcement	-	1,000	1,000
54 Capital Outlay	55,364	70,000	6,500
54-100 Equipment Lease Payment	42,164	42,000	42,000
Total Expenditures	\$ 2,657,950	\$ 1,330,000	\$ 1,143,611

Budget Information (cont.)
Building & Safety

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Chief Building Official	18	1.00	1.00	1.00
Full-time:				
Assistant Building Official	16	1.00	1.00	1.00
Lead Building Inspector	15	1.00	1.00	1.00
Building Inspector II	11	5.00	5.00	5.00
Building & Safety Secretary	8	1.85	2.85	2.00
Secretary		1.00		
Part-time Non-benefited:				
Building Inspector I	9	1.00	1.00	0.50
Total FTEs		11.85	11.85	10.50

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Building Permits (established by ICBO Building Standards):			
Total Valuation of \$1.00 - \$500	\$23.50	\$23.50	\$23.50
+ ea. increase of \$100, (\$501 - \$2,000)	\$3.05	\$3.05	\$3.05
The first \$2,000 of the Total Valuation	\$69.25	\$69.25	\$69.25
+ ea. increase of \$1,000, (\$2,001 - \$25,000)	\$14	\$14	\$14
The first \$25,000 of the Total Valuation	\$391.75	\$391.75	\$391.75
+ ea. increase of \$1,000, (\$25,001 - \$50,000)	\$10.10	\$10.10	\$10.10
The first \$50,000 of the Total Valuation	\$643.75	\$643.75	\$643.75
+ ea. increase of \$1,000, (\$50,001 - \$100,000)	\$7	\$7	\$7
The first \$100,000 of the Total Valuation	\$993.75	\$993.75	\$993.75
+ ea. increase of \$1,000, (\$100,001 - \$500,000)	\$5.60	\$5.60	\$5.60
The first \$500,000 of the Total Valuation	\$3,233.75	\$3,233.75	\$3,233.75
+ ea. increase of \$1,000, (\$500,001 - \$1,000,000)	\$4.75	\$4.75	\$4.75
The first \$1,000,000 of the Total Valuation	\$5,608.75	\$5,608.75	\$5,608.75
+ ea. increase of \$1,000, (above \$1,000,001)	\$3.65	\$3.65	\$3.65
Plan Review			
Residential / hour	\$80	\$80	\$80
Non-Residential (as % of permit fee)	65%	65%	65%
+ State charge (as % of permit fee)	1%	1%	1%
Building Inspections:			
Single-Family Residential (/ sq. ft.)			
Main Floor	\$91.36	\$91.36	\$91.36
Second Floor	\$91.36	\$91.36	\$91.36
Unfinished Basement	\$15.00	\$15.00	\$15.00
Semi-Finished Basement	\$30.68	\$30.68	\$30.68
Finished Basement	\$45.68	\$45.68	\$45.68
Garage - wood frame	\$35.55	\$35.55	\$35.55
Garage - masonry	\$45.47	\$45.47	\$45.47
Open Carports	\$29.94	\$29.94	\$29.94



Department Description

The Streets Superintendent, under the direction of the Public Works Director, manages the Streets Department. The Streets Department is responsible for the removal of snow and ice from streets and roads in the winter; and the repair of streets, sidewalks, curbs and gutters year-round.

Department Mission

The mission of the Streets Department is to allow for safe vehicular and pedestrian travel by maintaining and improving the City's streets, shoulders, signs, striping, and sidewalks. It's mission is also to maintain curbs, gutters, and surface drainage facilities in order to prevent property damages caused by storm water.

Policies & Objectives

Streets & Roadways

- Investigate additional methods and solutions to mitigate against rising oil prices.
- Implement new street-sealing method on 100 miles of road within the next 5 years.
- Complete reconstruction of intersection at 2600 N & 1200 E.

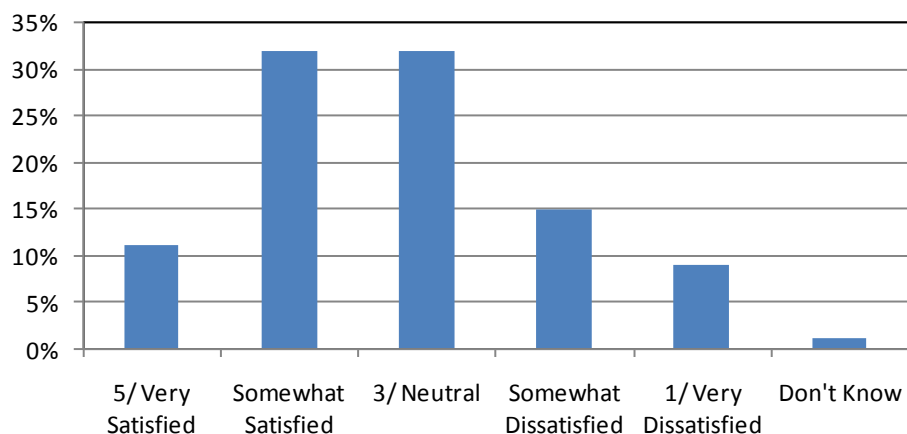
Three-year Accomplishments

- Implemented ADA ramp replacement schedule.
- Implemented a more formal and functional street maintenance program.
- Implemented use of a new sealing method that prolongs the life of the City's roads.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Miles of Streets per FTE	16.9	16.2	16.9
Citizen Satisfaction Survey of Street Surface Maintenance (mean)	2.79	2.75	(Scheduled for January 2009...)
5/ Very Satisfied	3%	5%	
Somewhat Satisfied	20%	16%	N/A
3/ Neutral	40%	41%	N/A
Somewhat Dissatisfied	27%	25%	N/A
1/ Very Dissatisfied	10%	13%	N/A
Don't Know	0%	1%	N/A
Citizen Satisfaction Survey of Beautification & Landscaping on City Roadways (mean)	3.07	3.02	N/A
5/ Very Satisfied	6%	8%	N/A
Somewhat Satisfied	24%	20%	N/A
3/ Neutral	42%	43%	N/A
Somewhat Dissatisfied	22%	20%	N/A
1/ Very Dissatisfied	4%	8%	N/A
Don't Know	1%	2%	N/A
Citizen Satisfaction Survey of Snow Removal Services (mean)	3.39	3.21	N/A
5/ Very Satisfied	18%	11%	N/A
Somewhat Satisfied	32%	32%	N/A
3/ Neutral	28%	32%	N/A
Somewhat Dissatisfied	14%	15%	N/A
1/ Very Dissatisfied	7%	9%	N/A
Don't Know	2%	1%	N/A

**Citizen Satisfaction Survey of Snow Removal Services
(FY 2008)**



Budget Information**Streets & Roadways**

Department 61	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
10 Salaries & Wages	\$ 465,079	\$ 540,000	\$ 559,234
11 Overtime	55,025	50,000	50,000
13 Employee Benefits	260,073	265,000	254,549
14 Streets Clothing Expense	3,109	4,000	4,000
21 Books, Subscriptions, Memberships	-	300	200
23 Travel & Training	3,721	4,500	6,240
24 Office Supplies	4,081	5,500	5,500
25 Fleet Fund Charges	54,591	60,000	45,000
32 IT Fund Charges	-	-	8,000
29 Risk Mgmt Fund Charges	-	-	-
27 Utilities	6,792	10,000	-
28 Equipment Maintenance	30,643	30,000	7,500
30 Electricity - Lehi City Power	2,807	7,000	
31 Professional & Technical	20,682	20,000	20,000
31-101 Transportation Issues	12,989	100,000	-
40 Safety	501	700	700
45 Department Supplies	20,131	25,000	20,000
47 Maintenance	346,942	260,000	-
47-010 Street Signs	41,540	45,000	50,000
47-020 Traffic Signal	-	3,000	3,000
48 Equipment Rental	6,309	10,000	7,500
49 Landfill Closure	9,553	5,000	5,000
52 Streets Building	6,990	100,000	-
53 Streets Pedestrian Safety Project	9,487	25,000	-
54 Capital Outlay	116,509	336,000	-
55 Special Projects	66,242	-	-
55-100 Sidewalk Replacement	40,180	200,000	-
56 Road Impact Fee Work	76,091	-	-
56-100 Street Oversizing	315,505	250,000	-
56-103 12th East Road Project	481,984	-	-
56-107 2100 North Road Corridor	927,451	200,000	-
56-108 Ceadr Hollow Road Project	115,310	200,000	-
56-112 2007 Road Project Engineering	163,755	100,000	-
56-114 2007 Road Project Construction	843,242	250,000	-
57 Street Capital Improvements	104,025	250,000	-
60 B&C Road Bonds Payment	475,000	592,000	-
Debt Service	118,959	-	-
City Hall Parking Lot	-	-	30,000
400 North	-	-	85,000
Street Building Addition	-	-	150,000
ADA Ramps	-	-	100,000
Legacy Center Parking Lot	-	-	100,000
Total Expenditures	\$ 5,205,298	\$ 3,948,000	\$ 1,511,423

Budget Information (cont.)**Streets & Roadways**

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Street Superintendent	17	1.00	1.00	1.00
Full-time:				
Street Maintenance Foreman	13	1.00	1.00	1.00
Sign Maintenance Technician	12		1.00	1.00
Street Maintenance Worker III	12	2.00	1.00	1.00
Street Maintenance Worker II	11	2.00	2.00	2.00
Street Maintenance Worker I	10	2.00	3.00	3.00
Pavement Management Supervisor	14	1.00	1.00	1.00
Street Inspector	13	2.00	2.00	2.00
Seasonal/Temporary:				
Laborer		0.75	0.75	0.75
Total FTEs		11.75	12.75	12.75

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Impact Fee:			
Residential / unit	\$1,020	\$1,020	\$1,513
Industrial / building sq. ft.	N/A	N/A	\$0.21
All Other Uses / building sq. ft.	N/A	N/A	\$1.04



Crack Sealing on a Lehi street.

LEHI



Pioneering Utah's Future

Non-Departmental

Budget Information**Non-Departmental**

Department 80	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Expenditures:			
60-001 Business License Study	\$ -	\$ -	\$ 25,000
60-002 Document Imaging	-	-	50,000
60-003 Master Plan Expense	-	-	125,000
60-004 Contribution to Risk Mgt Fund	-	-	375,000
60-005 Contribution to Fleet Fund	-	-	450,000
60-006 Contribution to Hutchings Museum	-	-	130,000
60-007 Employee Summer Party	-	-	30,000
60-008 Employee Wellness	-	-	25,000
60-009 Fire Dept Grant	-	-	125,362
60-010 Pay For Performance Incentives	-	-	25,000
60-011 Contribution to Legacy Center	-	-	1,025,000
60-012 Museum Project Thanksgiving PT	-	-	50,000
60-013 Contribution to Chamber of Commerce	-	-	45,000
60-014 Fox Hollow Golf Course	-	-	150,000
60-015 Contingency	-	-	131,697
60-016 Emergency Generator	-	-	45,000
60-017 MAG Contribution	-	-	16,000
60-018 Branding	-	-	30,000
60-019 Mayor/Council Special Projects	-	-	15,000
Total Expenditures	\$ -	\$ -	\$ 2,868,059



Local amateur tees up at the newly-renovated Fox Hollow Golf Course

Capital Projects Fund & Impact Fee Funds

Budget Information**Fund 32 - Capital Projects**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Operating Revenues:			
36-00 Miscellaneous	\$ -	\$ -	\$ -
36-30 Re-Appropriation of Fund Balance	789,000	1,136,000	5,410,000
36-10 Interest Earnings	50,023	200,000	75,000
38-10 Transfer from General Fund	-	2,900,000	-
36-25 Capital Financing	-	3,663,000	-
38-82 Transfer from RDA	-	-	250,000
36-31 Sales Tax	427,500	376,000	427,500
Total Capital Revenues	\$ 1,266,523	\$ 8,275,000	\$ 6,162,500
70 Capital Expenditures:			
70-100 Debt Service - Cabelas	\$ 427,500	\$ 4,045,000	\$ 427,500
70-101 Capital outlay	917,925	2,330,000	-
70-110 New fire station	-	-	2,550,000
70-120 Generator	-	-	200,000
70-130 City Hall Addition	-	-	2,450,000
70-140 Engine plus Loose Equipment	-	-	535,000
Total Capital Expenditures	\$ 1,345,425	\$ 6,375,000	\$ 6,162,500
Capital Surplus/(Deficit)	\$ (78,902)	\$ 1,900,000	\$ -

Budget Information**Fund 46 - Fire Impact Fee**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
36 Capital Revenues:			
20 Impact fee (525 permits @ \$576)	\$ -	\$ -	\$ 302,400
30 Re Appropriation of Impact Fee	-	-	-
10 Interest Earnings	-	-	-
Total Capital Revenues	\$ -	\$ -	\$ 302,400
70 Capital Expenditures:			
70-100 New Fire Station	\$ -	\$ -	\$ 302,400
Total Capital Expenditures	\$ -	\$ -	\$ 302,400
Capital Surplus/(Deficit)	\$ -	\$ -	\$ -

Budget Information**Fund 47 - Parks Impact Fee**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
36 Capital Revenues:			
20 Impact Fees (525 permits @ \$4,316)	\$ -	\$ -	\$ 2,265,900
30 Re-Appropriation of Impact Fee	-	-	-
10 Interest Earnings	-	-	50,000
Total Capital Revenues	\$ -	\$ -	\$ 2,315,900
70 Capital Expenditures:			
70-100 Peck Property	\$ -	\$ -	\$ 300,000
70-110 Legacy Ctr Parking Lot	-	-	180,000
70-120 Misc Capital Projects	-	-	25,000
70-130 Dry Creek	-	-	150,000
70-140 Thanksgiving Point Soccer	-	-	200,000
70-150 Master Plan Peck Park	-	-	75,000
Total Capital Expenditures	\$ -	\$ -	\$ 930,000
Capital Surplus/(Deficit)	\$ -	\$ -	\$ 1,385,900

Budget Information**Fund 48 - Police Impact Fee**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
36 Capital Revenues:			
20 Impact fees (525 permits @ \$340)	\$ -	\$ -	\$ 178,500
30 Re-Appropriation of Impact Fee	-	-	-
10 Interest Earnings	-	-	-
Total Capital Revenues	\$ -	\$ -	\$ 178,500
70 Capital Expenditures:			
70-100 Reserve for Land Purchase	\$ -	\$ -	\$ 178,500
Total Capital Expenditures	\$ -	\$ -	\$ 178,500
Capital Surplus/(Deficit)	\$ -	\$ -	\$ -

Budget Information**Fund 49 - Road Impact Fee**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
36 Capital Revenues:			
20 Impact fees (525 permits @ \$1,513)	\$ -	\$ -	\$ 794,325
30 Re-Appropriation of Impact Fee	-	-	1,217,675
10 Interest Earnings	-	-	30,000
Total Capital Revenues	\$ -	\$ -	\$ 2,042,000
70 Capital Expenditures:			
70-100 2300 W Project	\$ -	\$ -	\$ 592,000
70-110 1450 N Project	-	-	200,000
70-120 1200 E Road @ 2600 N	-	-	250,000
70-130 Streets Widening	-	-	-
70-140 Frontage Road & Pilgrims	-	-	1,000,000
Total Capital Expenditures	\$ -	\$ -	\$ 2,042,000
Capital Surplus/(Deficit)	\$ -	\$ -	\$ -

**Note: For more detailed information on the Capital Budget process, plan and timeline, please refer to pages 22-24 of this document.

LEHI



Pioneering Utah's Future

Special Revenue Funds

Department Organization**Class "C" Roads Fund**

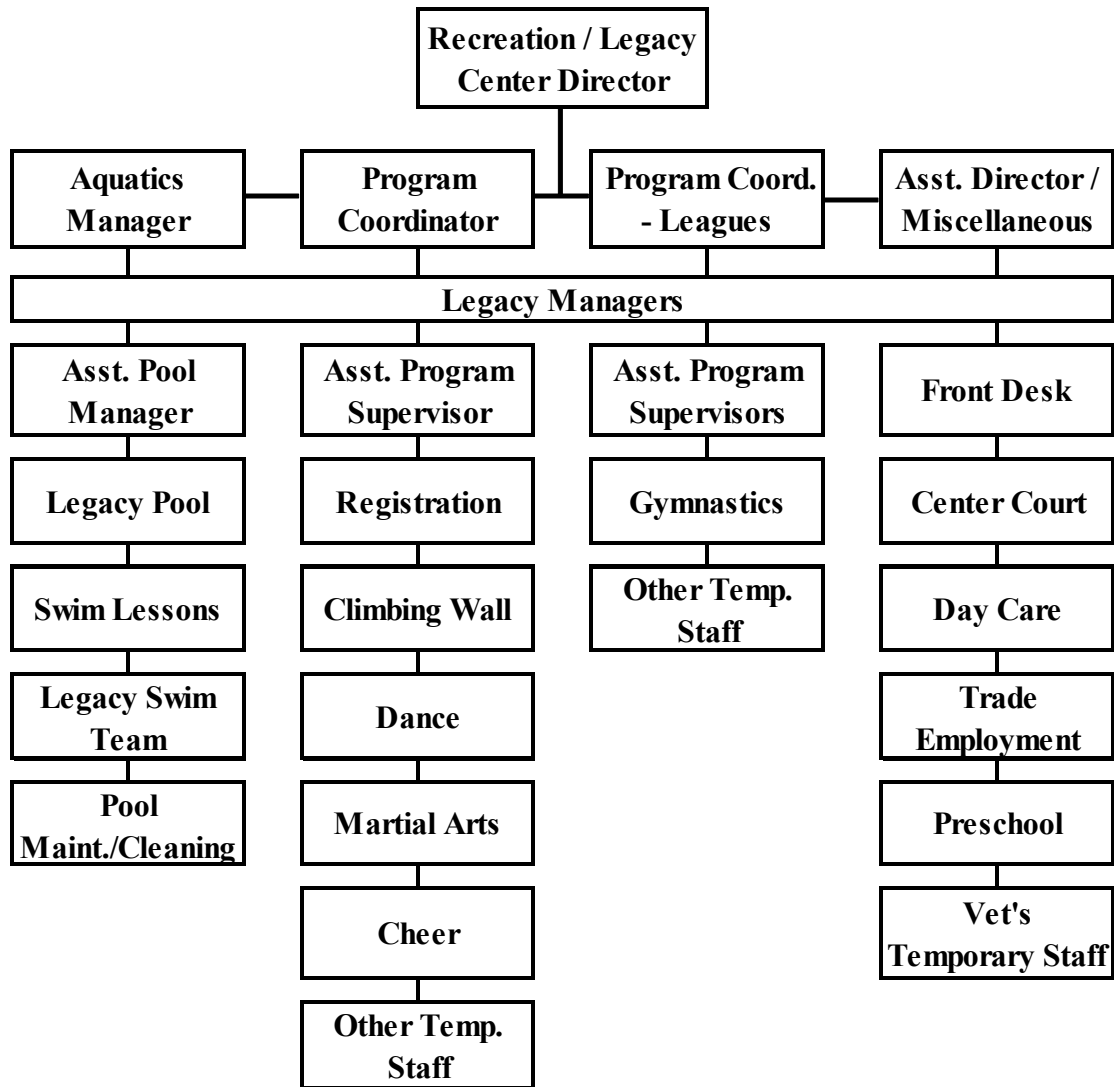
For more detailed information on the Organization Chart, Policies & Objectives, Performance Measures & Analysis, and Staffing Information associated with the use of this fund's monies, please refer to pages 97-100 of this document.

Fund Description

The source of Class "C" Roads revenue comes from the Utah Department of Transportation. The State Department of Transportation figures the miles of roads and sidewalks in Lehi City each calendar year. The miles and types of roads and sidewalks along with the City's population are then used to calculate the amount of funds the City will receive from the State's Excise Tax on fuel purchases. The funds are provided to Lehi to assist in maintaining and improving existing street infrastructure.

Budget Information**Fund 11 - Class "C" Roads**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
36 Capital Revenues:			
10 Class C road allotment	\$ 1,237,982	\$ 1,200,000	\$ 1,400,000
20 Re-appropriation of class balance	-	-	-
30 Interest earnings	-	-	18,400
Total Capital Revenues	\$ 1,237,982	\$ 1,200,000	\$ 1,418,400
50 Capital Expenditures:			
09-001 Debt service payment	\$ 592,000	\$ 592,000	\$ 592,000
09-100 Capital Outlay	656,000	608,000	-
09-002 Salter	-	-	14,000
09-003 Snow plow hitch	-	-	7,000
09-004 Computer & salter	-	-	115,000
09-005 Freightliner	-	-	83,000
09-006 Sweeper	-	-	180,000
09-007 Point Meadows	-	-	30,000
09-008 Crew patch vehicle	-	-	39,000
09-009 600 E curb & gutter	-	-	75,000
09-010 Chip seal	-	-	283,400
Total Capital Expenditures	\$ 1,248,000	\$ 1,200,000	\$ 1,418,400
Capital Surplus/(Deficit)	\$ (10,018)	\$ -	\$ -

**Department Description**

The Recreation Department is managed by the Recreation Manager and four assistant Managers. The Legacy Center is responsible for providing recreational and aquatic activities to all youth and adults in the community who wish to participate. It is the Recreation Department's duty to provide these activities at the lowest possible cost to all the participants.

Department Mission

To provide a broad spectrum of high quality sports, recreation, fitness activities and educational programs that will enhance the physical, mental, cultural, and social needs of our guests and participants.

The department will accomplish this by:

- Providing a clean, safe, family-oriented environment
- Exceeding guests' expectations of service
- Building confidence, overall health, positive relationships, and life-long recreational interests
- Promoting inclusion and sportsmanship over competition

Through professionalism and cooperation.

Policies & Objectives**Legacy Center/Recreation**

- Maintain Legacy Center memberships at 30% of the population.
- Increase participants per capita to 60%.
- Decrease employee no-loss or major injury history by 50%.
- Add Spring Youth Soccer to list of programs.
- 100% customer service satisfaction.

Three-year Accomplishments

- Reviewed and improved the mission statement.
- Created a resident/non-resident rate for programs.
- Evaluated and implemented new and improved customer service plan.
- Created 7 new programs: Hapkido Self-Defense, Adult Triathlon Training, Kid's Triathlon Training, Running for Rewards, Adaptive Need Volleyball, and Adaptive Needs Basketball.
- Resurfaced the outdoor pool slide and the catch pool.
- Decreased the number of 911 calls/hospital visits.
- Implemented a new policy to decrease closures due to cryptosporidium which included a public-awareness campaign, a UV-light disinfecting system, regular bathroom breaks, and requiring plastic pants and swim diapers for children 3 and under.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Admittance into the Facility	313,206	286,929	300,000
% of Pass-Holders are Residents	47%	28%	30%
Total Participants per FTE	5,544	4,652	4,685
Total Number of Programs Offered	69	70	71
Serious Injury Incidents (911 Calls/ Hospital Visits)	30	14	7
Aquatics Center Health Department Survey Score	100%	100%	100%
Citizen Satisfaction Survey of Legacy Center Services (mean)	4.10	4.36	(Scheduled for January 2009...)
5/ Very Satisfied	38%	39%	
Somewhat Satisfied	37%	36%	N/A
3/ Neutral	12%	16%	N/A
Somewhat Dissatisfied	5%	5%	N/A
1/ Very Dissatisfied	2%	1%	N/A
Don't Know	7%	4%	N/A
Citizen Satisfaction Survey of Youth Recreation Programs (mean)	3.93	3.87	N/A
5/ Very Satisfied	26%	26%	N/A
Somewhat Satisfied	33%	33%	N/A
3/ Neutral	16%	19%	N/A
Somewhat Dissatisfied	6%	5%	N/A
1/ Very Dissatisfied	1%	3%	N/A
Don't Know	18%	14%	N/A
Citizen Satisfaction Survey of Adult Recreation Programs (mean)	3.65	3.66	N/A
5/ Very Satisfied	14%	15%	N/A
Somewhat Satisfied	28%	28%	N/A
3/ Neutral	22%	19%	N/A
Somewhat Dissatisfied	5%	7%	N/A
1/ Very Dissatisfied	2%	2%	N/A
Don't Know	28%	28%	N/A

Budget Information**Fund 21 - Legacy Center**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Revenues:			
34-10 Charges for Services	\$ 2,549,883	\$ 2,080,000	\$ 3,108,042
38-10 Contribution to General Fund	-	-	1,025,000
Total Revenues	\$ 2,549,883	\$ 2,080,000	\$ 4,133,042
40 Expenditures:			
10 Salaries & Wages	\$ 1,204,078	\$ 1,220,000	\$ 1,360,000
10-001 Center Court Salaries & Wages	82,179	86,000	90,000
11 Overtime	897	1,000	-
13 Employee Benefits	226,765	220,000	299,792
21 Books, Subscriptions, Memberships	310	3,500	3,100
22 Public Notices	10,416	15,000	8,600
23 Travel & Training	12,795	10,000	10,000
24 Office Supplies	37,427	36,000	40,000
26 Buildings & Grounds O&M	59,909	85,000	84,000
18 Fleet Fund Charges	-	-	-
19 IT Fund Charges	-	-	46,000
20 Risk Mgmt Fund Charges	-	-	50,000
27 Utilities	24,381	28,000	30,000
29 Food Service	1,175	-	-
29-101 Offsite Concessions	38,198	25,000	29,300
29-102 Center Court Food	161,388	140,000	167,300
30 Electricity - Lehi City Power	141,945	140,000	150,000
33-500 Miscellaneous	98,402	80,000	48,100
32 Program Expenditures	109,346	95,000	55,100
38 Climbing Wall	-	1,000	-
33 Pool Operation & Maintenance	269,440	275,000	271,500
33-101 Outdoor Pool O&M	112,313	35,000	102,800
34 Swimming Program	38,611	38,000	43,000
36 Tennis Program	1,679	4,500	2,400
37 Golf Program	5,309	6,000	6,000
40 Adult Fall Softball League Program	15,767	16,000	16,000
42 Soccer Program	13,392	24,000	14,500
43 Volleyball Program	6,012	5,500	6,700
44 Baseball Program	61,849	55,000	61,000
45 Girls Softball Program	17,287	9,000	14,500
46 Basketball Program	37,743	40,000	40,000
47 Flag Football Program	6,155	6,500	6,500
48 Tackle Football Program	57,942	45,000	-
49 Wrestling Program	2,042	5,000	3,000
53-100 Equipment Lease	23,506	-	-
54 Capital Outlay	109,146	318,000	-
57 Capital Outlay Pool	24,845	18,000	130,850
57-100 Capital Outlay Pool Outdoor	-	-	-
60 Debt Service	947,952	940,000	943,000
Total Expenditures	\$ 3,960,601	\$ 4,026,000	\$ 4,133,042
Surplus/(Deficit)	\$ (1,410,718)	\$ (1,946,000)	\$ -

Budget Information (cont.)
Fund 21 - Legacy Center

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Recreation/Legacy Center Manager		1.00	1.00	1.00
Full-time:				
Legacy Center Supervisor/Aquatics		1.00	1.00	1.00
Legacy Center Supervisor/Operations		1.00	1.00	1.00
Legacy Center Supervisor/Programs		1.00	1.00	1.00
Legacy Center Supervisor/Leagues		1.00	1.00	1.00
Part-time Non-benefited:				
Administrative Assistant			0.75	0.75
Fitness Director		0.31	0.28	0.28
Fitness Instructor		2.05	1.90	1.90
Kid Fitness Instructor Assistant		0.02	0.11	0.11
LC Pool Maintenance		0.90	0.87	0.87
LC Assistant Pool Manager		1.72	1.61	2.07
LC Lifeguard Head		2.85	2.48	2.48
LC Lifeguard		10.80	10.93	10.93
USA Head Swim Coach		0.29	0.33	0.35
USA Swim Coach		0.33	0.33	0.35
Head Swim Coach		0.06	0.11	0.12
Swim Coach		0.16	0.21	0.23
WSI Coordinator		0.07	0.20	0.22
WSI (Swim Lesson Instructor)		1.11	1.43	1.86
OD Pool Maintenance			0.20	0.20
OD Pool Manager			0.38	0.38
OD Pool Cashier			0.36	0.36
OD Lifeguard			1.47	2.26
Building Manager		1.23	1.29	1.29
Center Court Manager		0.85	0.56	0.56
Center Court Shift Supervisor			0.46	0.46
Center Court Personnel		3.77	3.52	3.52
Outdoor Concession		0.57	0.94	1.25
Front Desk Head Manager			0.64	0.64
Front Desk Manager		4.38	3.65	3.65
Front Desk Staff		4.68	5.07	5.04
Preschool Head		0.47	0.93	0.53
Preschool Assistant		1.24	0.57	0.97
Preschool Aid		0.05		
Day Care Manager		0.93	0.76	0.76
Day Care Staff		0.54	0.75	0.75
Program Coordinator		0.55	0.91	0.91
Head Cheer		0.06	0.04	0.04
Cheer Instructor		0.15	0.17	0.17
Cheer Aid		0.01		
Head Dance		0.07	0.08	0.08
Dance Instructor		0.35	0.34	0.34
Head Martial Arts		0.18	0.15	0.15
Martial Arts		0.01	0.09	0.09
Registration Manager		0.35	0.85	0.85
Registration Staff		1.98	2.40	2.40

Budget Information (cont.)
Fund 21 - Legacy Center

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Rock Wall Head		0.09	0.06	0.06
Rock Wall Attendant		0.56	0.51	0.51
Equipment Manager		0.69	0.89	0.89
League Supervisor		1.45	1.43	1.73
Gymnastic Head Instructor		0.81	0.67	0.67
Gymnastic Instructor		4.73	4.98	4.98
Gymnastic Instructor Aid		0.05	0.02	0.02
Total FTEs		56.49	61.68	64.03

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009	
Rentals:				
Complex Rental / day	\$200	\$200	\$200	
+ deposit	\$400	\$400	\$400	
Field Rental / hour / field	\$15	\$15	\$15	
+ deposit / hour / field	\$30	\$30	\$30	
Field Rental / 4 hours / field	\$50	\$50	\$50	
+ deposit / 4 hours / field	\$100	\$100	\$100	
Additional Field Prep / diamond	\$25	\$25	\$25	
+ on Saturdays and Holidays	\$5	\$5	\$5	
Field Lighting / hour / field	\$20	\$20	\$20	
Memberships:			Non-Resident	Resident
Monthly Pass				
Family/Group	\$40	\$40	\$44	\$40
Additional Person	\$2.50	\$2.50	\$3	\$2.50
Adult Couple (18-59)	\$32.50	\$32.50	\$35.50	\$32.50
Adult Individual (18-59)	\$22	\$22	\$24	\$22
Youth Individual (12-17)	\$12.50	\$12.50	\$13.50	\$12.50
Child Individual (4-11)	\$10	\$10	\$11	\$10
Toddler (3 & under)	Free	Free	Free	Free
Senior Couple (60+)	\$22	\$22	\$24	\$22
Senior Individual (60+)	\$12.50	\$12.50	\$13.50	\$12.50
Annual Pass				
Family/Group	\$400	\$400	\$440	\$400
Additional Person	\$25	\$25	\$27	\$25
Adult Couple (18-59)	\$325	\$325	\$357	\$325
Adult Individual (18-59)	\$225	\$225	\$247	\$225
Youth Individual (12-17)	\$125	\$125	\$137	\$125
Child Individual (4-11)	\$100	\$100	\$110	\$100
Toddler (3 & under)	Free	Free	Free	Free
Senior Couple (60+)	\$225	\$225	\$247	\$225
Senior Individual (60+)	\$125	\$125	\$137	\$125
Daily Pass				
Adult Full Facility (Ages 18-59)	\$5	\$5	\$5	
Youth Full Facility (Ages 12-17)	\$4	\$4	\$4	
Child Full Facility (Ages 4-11)	\$3	\$3	\$3	
Senior Full Facility (Ages 60+)	\$3	\$3	\$3	
Gym	\$2.50	\$2.50	\$2.50	
Weight & Cardio	\$2.50	\$2.50	\$2.50	
Aerobics Class	\$3	\$3	\$3	
Water Aerobics	\$3	\$3	\$3	

Budget Information (cont.)
Fund 21 - Legacy Center

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009	
Cycling Class	\$4	\$4	\$4	
Track	\$0.50	\$0.50	\$0.50	
Day Care, first child / hour	\$2	\$2	\$2	
/ additional child / hour	\$1	\$1	\$1	
Punch Card				
Adult Full Facility (Ages 18-59)	\$90	\$90	\$90	
Youth Full Facility (Ages 12-17)	\$72	\$72	\$72	
Child Full Facility (Ages 4-11)	\$54	\$54	\$54	
Senior Full Facility (Ages 60+)	\$54	\$54	\$54	
Gym	\$45	\$45	\$45	
Weight & Cardio	\$45	\$45	\$45	
Aerobics Class	\$54	\$54	\$54	
Water Aerobics	\$54	\$54	\$54	
Cycling Class	\$70	\$70	\$70	
Track	\$9	\$9	\$9	
Day Care	\$36	\$36	\$36	
Programs:			Non-	
Team Sports			Resident	Resident
Men's Softball	\$40	\$40	\$600	\$445
Women's Volleyball	\$220	\$220	\$285	\$250
Co-Ed Volleyball	\$220	\$220	\$262	\$230
Men's Softball - (round-up tournament)	\$200	\$200	\$239	\$210
Men's Basketball	\$400	\$400	\$479	\$420
Youth Sports				
Wrestling	\$30	\$30	\$47	\$35
(if member)	\$27	\$27	\$42	\$32
Girls Volleyball	\$35	\$35	\$46	\$40
(if member)	\$32	\$32	\$41	\$36
Volleyball Camp	\$30	\$30	\$47	\$35
Flag Football	\$35	\$35	\$42	\$37
(if member)	\$32	\$32	\$38	\$33
Indoor Soccer	\$30	\$30	\$40	\$35
(if member)	\$27	\$27	\$36	\$32
Kids Sports Camp			\$60	\$40
(if member)			\$54	\$36
Outdoor Soccer	\$30	\$30	\$36	\$32
(if member)	\$27	\$27	\$32	\$29
7yrs & Under Golf	\$25	\$25	\$30	\$25
8yrs & Up Golf	\$60	\$60	\$72	\$60
Advanced Golf	\$80	\$80	\$96	\$80
Tennis	\$65	\$65	\$61	\$45
(if member)	\$59	\$59	\$55	\$41
YBA Basketball (K-4th grade)	\$30	\$30	\$47	\$35
(if member)	\$27	\$27	\$42	\$32
YBA Basketball (5th-6th grade)	\$40	\$40	\$51	\$45
(if member)	\$36	\$36	\$46	\$41
YBA Basketball (7th-10th grade)	\$50	\$50	\$63	\$55
(if member)	\$45	\$45	\$57	\$50
YBA Basketball (11th-12th grade)- Teams only	\$400	\$400	\$513	\$450

Budget Information (cont.)
Fund 21 - Legacy Center

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009	
Programs: (cont.)			Non-Resident	Resident
Baseball (3rd-8th grade)	\$65	\$65	\$95	\$70
(if member)	\$59	\$59	\$86	\$63
Baseball (2nd grade)	\$35	\$35	\$46	\$40
(if member)	\$32	\$32	\$41	\$36
Baseball (T-ball & coach pitch)	\$25	\$25	\$34	\$30
(if member)	\$23	\$23	\$31	\$27
Softball (3rd-11th grade)	\$55	\$55	\$81	\$60
(if member)	\$50	\$50	\$73	\$54
Swimming				
Summer Swimming Lessons	\$30	\$30	\$45	\$30
(if member)	\$27	\$27	\$41	\$27
School Year Swimming Lessons	\$30	\$30	\$45	\$30
(if member)	\$27	\$27	\$41	\$27
Swim Technique Class	\$35	\$35	\$42	\$37
Summer Rec Swim Team	\$85	\$85	\$120	\$89
Summer Rec Swim Camp	\$15	\$15	\$22	\$16
Sessions				
Babysitter Certification	\$40	\$40	\$51	\$45
CPR & First Aid	\$45	\$45	\$57	\$50
Rock Climbing Merit Badge	\$20	\$20	\$26	\$23
Hunter Safety	\$5	\$5	\$7	\$5
Itty Bitty Baseball	\$30	\$30	\$36	\$32
(if member)			\$32	\$29
Itty Bitty Soccer	\$30	\$30	\$36	\$32
(if member)			\$32	\$29
Itty Bitty Basketball	\$30	\$30	\$36	\$32
(if member)			\$32	\$29
Itty Bitty Football	\$30	\$30	\$36	\$32
(if member)			\$32	\$29
Itty Bitty Ball	\$30	\$30	\$36	\$32
(if member)			\$32	\$29
Parenting With Love & Logic	\$25	\$25	\$32	\$28
Scrapbooking	\$10	\$10	\$14	\$12
Scrapbook Sleepover	\$10	\$10	\$14	\$12
Sign Language	\$35	\$35	\$43	\$38
Women On Weights- members only	\$90	\$90	\$132	\$110
Maintain Don't Gain- members only	\$15	\$15	\$36	\$30
Drop & Shop	\$8	\$8	\$12	\$10
Summer Youth Camp	\$40	\$40	\$51	\$45
Princess Party	\$14	\$14	\$16	\$14
Superhero Party	\$14	\$14	\$16	\$14
Latin Dance	\$20	\$20	\$34	\$25
Cheer "Mock" Tryouts	\$10	\$10	\$14	\$12
Adult Triathlon Training	\$66	\$66	\$80	\$70
Running For Rewards	\$35	\$35	\$42	\$35
Private Gymnastics lessons	\$30	\$30	\$30	\$30
Dance Camp				
5 & 6 year olds	\$35	\$35	\$43	\$38
7-14 years old	\$65	\$65	\$78	\$68

Budget Information (cont.)
Fund 21 - Legacy Center

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009	
Programs: (cont.)			Non-Resident	Resident
Ongoing Programs				
Dance				
30 minutes	\$25	\$25	\$32	\$28
40 minutes	\$27	\$27	\$34	\$30
50 minutes	\$30	\$30	\$38	\$33
Gymnastics				
45 minutes 1 day per week	\$27	\$27	\$40	\$30
45 minutes 2 days per week	\$45	\$45	\$67	\$50
1 hour 1day per week	\$30	\$30	\$45	\$33
1 hour 2 days per week	\$50	\$50	\$75	\$56
1 1/2 hours 1day per week	\$40	\$40	\$48	\$42
1 1/2 hours 2 days per week	\$70	\$70	\$84	\$74
1 1/2 hours 3 days per week	\$105	\$105	\$126	\$111
2 hours 1 day per week	\$45	\$45	\$50	\$47
2 hours 2 days per week	\$80	\$80	\$88	\$82
2 hours 3 days per week	\$115	\$115	\$126	\$118
2 hours 4 days per week	\$140	\$140	\$154	\$144
2 1/2 hours 1 day per week	\$50	\$50	\$55	\$51
2 1/2 hours 2 days per week	\$90	\$90	\$100	\$93
2 1/2 hours 3 days per week	\$130	\$130	\$143	\$134
3 hours 1 day per week	\$60	\$60	\$66	\$62
3 hours 2 days per week	\$115	\$115	\$126	\$118
3 hours 3 days per week	\$145	\$145	\$160	\$150
3 hours 4 days per week	\$180	\$180	\$198	\$185
Cheer				
30 minutes	\$27	\$27	\$34	\$30
1 hour	\$30	\$30	\$38	\$33
Preschool				
2 days a week	\$60	\$60	\$72	\$63
3 days a week	\$75	\$75	\$90	\$79
Tae Kwon Do				
5 & 6 year olds	\$25	\$25	\$32	\$28
7 & 9	\$35	\$35	\$43	\$38
10 & Up/Advanced	\$40	\$40	\$43	\$38
Special Programs				
Special Ed Volleyball	\$15	\$15	\$15	\$15
Special Olympics Basketball	\$15	\$15	\$15	\$15
Private Swim Lessons	\$15	\$15	\$15	\$15
Ski & Snowboarding School	\$265	\$265	\$280	\$280
Special Olympics Swim Team	\$25	\$25	\$25	\$25
Special Programs (cont.)				
USA Swim Team (Pre-Comp)-members only	\$30	\$30	\$32	\$32
USA Swim Team (Comp)-members only	\$35	\$35	\$35	\$35
USA Swim Team (Elite)-members only	\$45	\$45	\$38	\$38
WSI	\$130	\$130	\$130	\$130
Lifeguard Class	\$130	\$130	\$130	\$130
Canyons Bus Only	\$70	\$70	\$90	\$90
Gymnastics Meet Fees	\$400	\$400	\$400	\$400

Budget Information (cont.)**Fund 21 - Legacy Center**

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Facility Services:			
Body Fat Testing	\$5	\$5	\$5
Body Fat Testing & Nutrition recommendation	\$10	\$10	\$10
Personal Training			
Individual Training Session / hour	\$55	\$55	\$60
Individual Training Session / half hour	\$35	\$35	\$40
Couple Training Session / hour	\$75	\$75	\$80
Couple Training Session / half hour	\$50	\$50	\$55
Group of 3 Training Session / hour	\$100	\$100	\$105
Group of 3 Training Session / half hour	\$65	\$65	\$70
Birthday Party Packages			
Package 1 - Room	\$55	\$55	\$65
Package 2 - GYM	\$60	\$60	\$70
Package 3 - Rock Wall	\$70	\$70	\$80
Package 4 - Pool	\$80	\$80	\$90
Facility Rentals			
Pool Rental / hour	\$275	\$275	\$275
Full Gymnasium / hour	\$40	\$40	\$40
each additional after 3 hours	\$15	\$15	\$15
all day	\$200	\$200	\$200
Half Gymnasium	\$30	\$30	\$30
each additional after 3 hours	\$10	\$10	\$10
all day	\$140	\$140	\$140
Full Multi-purpose Room	\$40	\$40	\$40
each additional after 3 hours	\$15	\$15	\$15
all day	\$200	\$200	\$200
Half Multi-purpose Room	\$30	\$30	\$30
each additional after 3 hours	\$10	\$10	\$10
all day	\$140	\$140	\$140
Small Conference Room	\$30	\$30	\$30
each additional after 3 hours	\$10	\$10	\$10
all day	\$140	\$140	\$140
Climbing Wall	\$40	\$40	\$40
Small Lock Rental / month	\$6	\$6	\$6
Large Lock Rental / month	\$8	\$8	\$8
Outdoor Concessions:			
Hamburgers	\$3.25	\$3.25	\$3.25
Cheeseburgers	\$3.50	\$3.50	\$3.50
Double Cheeseburgers	\$4.00	\$4.00	\$4.00
Chicken Sandwich	\$3.50	\$3.50	\$3.50
Hot Dogs	\$1.50	\$1.50	\$1.50
Corn Dogs	\$1.50	\$1.50	\$1.50
Pizza Sticks	\$1.00	\$1.00	\$1.50
Burritos	\$1.50	\$1.50	\$1.50
Sausage/Pancake on a Stick	\$1.50	\$1.50	\$1.50
Nachos	\$2.25	\$2.25	\$2.50
Pretzels	\$1.50	\$1.50	\$1.50
Pretzels w/ Cheese	\$1.75	\$1.75	\$1.75

Budget Information (cont.)**Fund 21 - Legacy Center**

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Peanut Butter/Jelly Sandwiches	\$1.50	\$1.50	\$1.50
Chips	\$1.00	\$1.00	\$1.00
Sugar Cookies	\$1.00	\$1.00	\$1.00
Fiddle Faddle (sale .99)	\$2.25	\$2.25	\$2.25
Sunflower Seeds 1/2 pound	\$2.50	\$2.50	\$2.50
Candy Bars	\$1.00	\$1.00	\$1.00
Big League Chew	\$1.25	\$1.25	\$1.25
Bubble Gum	\$0.75	\$0.75	\$0.75
Bubble Tape	\$1.25	\$1.25	\$1.25
Candy Necklace	\$0.50	\$0.50	\$0.50
Lrg. Candy Pkgs	\$2.25	\$2.25	\$2.25
Laffy Taffy	\$0.10	\$0.10	\$0.10
Sno Cones	\$1.50	\$1.50	\$1.50
Ice Cream Sandwiches	\$0.75	\$0.75	\$0.75
Otter Pops	\$0.25	\$0.25	\$0.25
Fountain Drink 32 ounce	\$1.75	\$1.75	\$1.75
Fountain Drink 21 ounce	\$1.50	\$1.50	\$1.50
Powerade	\$1.75	\$1.75	\$1.75
Propel	\$1.75	\$1.75	\$1.75
Bottled Water	\$1.50	\$1.50	\$1.50
Capri Sun	\$0.75	\$0.75	\$0.75
Center Court:			
Donuts	\$0.75	\$0.75	\$1.00
Cinnababies	\$1.90	\$1.90	\$2.00
Donut Holes	\$0.10	\$0.10	\$0.10
Granny B Cookies	\$1.00	\$1.00	\$1.00
Yoplait Yogurt	\$0.95	\$0.95	\$1.25
Popcorn large	\$2.00	\$2.00	\$2.00
Popcorn small	\$1.00	\$1.00	\$1.00
Pretzels	\$1.00	\$1.00	\$1.50
Churros	\$1.00	\$1.00	\$1.50
Candy	\$0.75	\$0.75	\$1.00
Laffy Taffy	\$0.10	\$0.10	\$0.10
Fruit banana's/apples	\$0.65	\$0.65	\$0.75
Nacho's	\$1.75	\$1.75	\$2.25
Nacho Supreme	\$2.75	\$2.75	\$4.00
Chips	\$0.75	\$0.75	\$1.00
Garden Salad	\$3.00	\$3.00	\$3.50
Chef Salad	\$4.00	\$4.00	\$4.50
Grilled Cheese	\$1.50	\$1.50	\$1.50
Grilled Ham & Cheese	\$1.75	\$1.75	\$1.75
Soup (average)	\$3.25	\$3.25	\$3.25
Soup w/Bread Stick	\$3.75	\$3.75	\$3.75

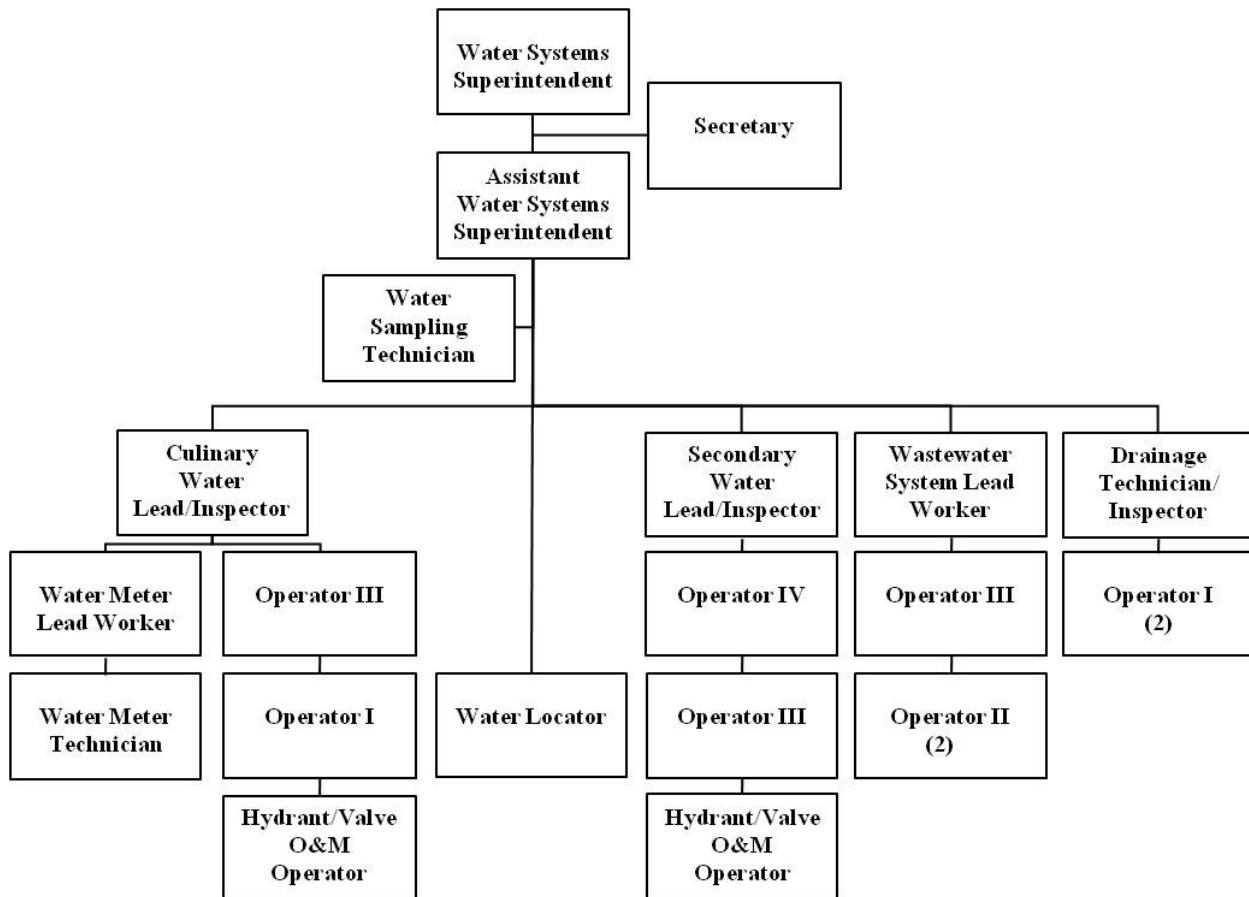
Budget Information (cont.)**Fund 21 - Legacy Center**

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Hot Dog	\$1.50	\$1.50	\$1.50
Corn Dog	\$1.50	\$1.50	\$1.50
Chili Dog	\$3.00	\$3.00	\$3.75
Pizza Stick	\$1.00	\$1.00	\$1.50
12" Sub Sandwich	\$6.00	\$6.00	\$6.00
6" Sub Sandwich	\$2.95	\$2.95	\$3.50
Wheat Sandwich	\$2.95	\$2.95	\$3.50
French Dip	\$3.50	\$3.50	\$3.50
Chicken Sandwich	\$3.50	\$3.50	\$3.50
Cheesy Garlic Bread Sticks	\$2.10	\$2.10	\$2.25
Pizza Slice	\$1.25	\$1.25	\$1.50
Whole Pizza	\$7.00	\$7.00	\$7.25
3 Piece Chicken Strips	\$2.75	\$2.75	\$2.75
Lrg. Frozen Yogurt 8 oz.	\$2.25	\$2.25	\$2.50
Med. Frozen Yogurt 6 oz.	\$2.00	\$2.00	\$2.25
Sm. Frozen Yogurt 4 oz.	\$1.50	\$1.50	\$1.75
Lrg. Fountain Drink 32 oz.	\$1.35	\$1.35	\$1.50
Med. Fountain Drink 24 oz.	\$1.25	\$1.25	\$1.35
Sm. Fountain Drink 16 oz.	\$1.00	\$1.00	\$1.25
Bottled Water	\$1.00	\$1.00	\$1.25
Juice	\$1.25	\$1.25	\$1.25
Milk Chugs	\$0.75	\$0.75	\$1.25



Water is dumped on patrons at the Legacy Center's zero-depth entry pool

Enterprise Funds

**Department Description**

The purpose of the Culinary Water Department is to assure an adequate supply of potable water. The Department is also responsible for the maintenance of culinary water distribution lines, wells and storage tanks, and culinary water facilities. The Culinary Water System is operated by a seven-operator crew along with the Water and Wastewater Superintendent.

Department Mission

The mission of Lehi City's Culinary Water Department is to ensure that all persons within the Lehi City service area receive ample and safe supplies of potable water at adequate working pressure.

Policies & Objectives**Culinary Water**

- Collect and report all required state and federal water samples.
- Enforce and maintain a reliable Source Protection Plan for each culinary water source.
- Promote public awareness of water pollution and conservation practices.
- Compile and prepare a Consumer Confidence Report and mail to each water user.
- Maintain state-certified operators and staff at the appropriate certification level.
- Attend and participate with continuing-education courses to use in system operations and maintenance practices.

Three-year Accomplishments

- All new pipelines have been tested and sampled to ensure safe conveyance of drinking water to City users.
- Equipped culinary source with transfer equipment to operate off of generated power.
- Upgraded and test-operated back-up culinary water supply for IM/Flash Technologies, Inc.
- City's culinary infrastructure system is now approximately 90% identified in GIS System.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
% of Gallons Used to Billed	76%	72%	62%
Service Connections per FTE	1,056	1,014	1,023
Total Leaks in Culinary System	61	76	75
Emergency Service Calls per FTE	N/A	24	26
Average Time (in Hours) to Resolve Emergency Service Calls	N/A	1.57	1.50
Average Time (in Hours) Monitoring Water Systems Storage per FTE	N/A	1.77	1.50
Citizen Satisfaction Survey of Culinary Water Services (mean)	4.00	4.02	(Scheduled for January 2009...)
5/ Very Satisfied	35%	34%	N/A
Somewhat Satisfied	37%	38%	N/A
3/ Neutral	18%	18%	N/A
Somewhat Dissatisfied	6%	6%	N/A
1/ Very Dissatisfied	2%	1%	N/A
Don't Know	3%	3%	N/A

Budget Information**Fund 51 - Culinary Water**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
30 Operating Revenues:			
00 Miscellaneous	\$ 50,890	\$ 75,000	\$ 80,000
10 Interest Earnings	17,110	10,000	20,000
11 Water Service Charges	1,612,324	1,825,000	1,900,000
21 Water Hook Up Fees	498,382	425,000	200,000
25 Contribution & Capital Funding	-	2,750,000	-
30 Contribution from Developers	2,852,974	-	-
50 Water Impact Fees	941,673	900,000	792,750
36 Miscellaneous Revenues			
40 Gain/Loss on Sale of Fixed Assets	(11,485)	5,000	-
80 Transfer From RDA	1,469,062	-	-
Total Operating, Capital & Misc Revenues	\$ 7,430,930	\$ 5,990,000	\$ 2,992,750

Budget Information (cont.)**Fund 51 - Culinary Water**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
40 Operating Expenses:			
10 Salaries & Wages	\$ 429,126	\$ 505,000	\$ 558,155
11 Overtime	40,129	15,000	19,000
13 Employee Benefits	221,735	232,000	244,247
14 Uniforms	2,210	2,800	3,120
21 Books, Subscriptions, Memberships	3,311	3,500	3,150
23 Travel & Training	6,858	11,000	10,140
24 Office Supplies	11,383	7,500	8,500
25 Fleet Fund Charges	78,039	20,000	165,600
32 IT Fund Charges	-	-	32,000
29 Risk Mgmt Fund Charges	-	-	85,000
26 Buildings & Grounds O&M	4,310	2,500	5,900
27 Utilities	27,754	40,000	40,000
28 Supplies & Maintenance	2,083	6,500	7,500
30 Electricity - Lehi City Power	205,489	165,000	200,000
31 Professional & Technical	102,457	50,000	105,000
36 Bond Fees	6,697	5,000	6,500
40 Safety	7,042	4,000	7,500
41 Insurance Expense	25,000	26,000	-
42 Billing Expense	44,220	40,000	50,000
44 Bad Debt Expense	13,025	20,000	15,000
45 Special Department Supplies	8,845	8,000	12,000
46 Equipment Rental	8,500	-	8,500
47 Mechanic Shop	3,208	6,000	-
48 System Maintenance	86,178	50,000	130,000
49 Shop Parts Expense	135	2,500	-
40 Capital Expenses:			
53 Buildings & Structures	-	15,000	-
54 Capital Outlay	-	353,000	-
57 Impact Fee Outlay	-	3,650,000	-
57-102 Airport Well	-	-	-
57-103 2006 Culinary Water Project	-	-	-
57-104 Low Hills Tank Project	-	-	-
58 Capital Improvements	-	75,000	153,500
58-112 Alpine Springs - Engineering	-	20,000	-
58-114 Alpine Springs - Construction	-	155,000	-
63 Debt Service	97,617	310,000	-
71 Allocation to General Fund	159,000	174,500	-
95 Depreciation	742,090	-	-
96 Amortization	4,631	4,600	-
Total Expenses	\$ 2,341,072	\$ 5,979,400	\$ 1,870,313
Surplus/(Deficit)	\$ 5,089,858	\$ 10,600	\$ 1,122,437

Budget Information (cont.)
Fund 51 - Culinary Water

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Water Systems Superintendent	20	1.00	1.00	1.00
Full-time:				
Assistant Water Systems Superintendent	17	1.00	1.00	1.00
Water Sampling Technician				1.00
Culinary Water System Lead/Inspector	14	1.00	1.00	1.00
Culinary Water Operator III	12	1.00	1.00	1.00
Culinary Water Operator II	11	1.00	1.00	
Culinary Water Operator I	10		1.00	1.00
Hydrant/Valve O&M Operator		1.00	1.00	1.00
Water Meter Lead Worker	12	1.00	1.00	1.00
Water Meter Technician	11	1.00	1.00	1.00
Water Locator	11	1.00	1.00	1.00
Secretary	9	1.00	1.00	1.00
Seasonal/Temporary:				
Laborer		0.50		
Total FTEs		10.50	11.00	11.00

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Connection Fee:			
3/4" Meter	\$394.92	\$394.92	\$394.92
1" Meter	\$542.72	\$542.72	\$542.72
1 1/2" Meter	\$1,170.50	\$1,170.50	\$1,170.50
2" Meter	\$1,399.50	\$1,399.50	\$1,399.50
3" Meter	\$5,628.75	\$5,628.75	\$5,628.75
4" Meter	\$7,596.50	\$7,596.50	\$7,596.50
Impact Fee:			
Residential / dwelling unit	\$940	\$1,500	\$1,510
Non-Residential			
3/4" Meter	\$1,200	\$1,500	\$1,510
1" Meter	\$2,500	\$4,004	\$4,031
1 1/2" Meter	\$7,300	\$4,994	\$5,027
2" Meter	\$16,000	\$16,001	\$16,109
3" Meter	\$45,000	\$34,987	\$35,222
4" Meter	\$96,000	\$59,987	\$60,389
6" Meter		\$139,964	\$140,902
8" Meter		\$239,947	\$241,555
Service Charge:			
Base rate / connection / month	\$7.25	\$7.25	\$7.25
+ /1,000 gallons used	\$0.80	\$0.80	\$0.80

(For Organizational Chart, see page 123.)

Department Description

The Secondary Water Division has a three-person crew and is supervised by the Water Superintendent who is also over the Culinary Water and Sewer Divisions. The purpose of the Secondary Water Department is to maintain the supply and distribution facilities for the City irrigation and fire suppression water.

Department Mission

The mission of the Secondary Water Division is to ensure adequate supplies of clean irrigation water to the citizens of Lehi City and to the City Fire Department at an adequate working pressure.

Policies & Objectives**Pressurized Irrigation**

- Educate public to winterize their systems to minimize freezing and rupturing lines.
- Upgrade flow monitoring equipment of ditch and canal wires.
- Evaluate storage facilities and start planning for expanded storage to accommodate further growth.
- Control and eliminate iron bacteria within Jordan Narrow well.
- Utilize and regulate pressure irrigation sources to have water available for fire protection needs.
- Educate and promote operational practices for water conservation and water misuse and waste.

Three-year Accomplishments

- Employed and equipped a 2-man hydrant/valve crew to maintain and exercise all Culinary/PI valves in the System.
- Added an irrigation source at the Murdock Canal to supply irrigation water to the Pilgrim's area to relieve the use of the Jordan Narrow well until iron bacteria is eliminated.
- Implemented a plan for hydrant deficiency removal and replacement.
- Replaced and expanded irrigation mainline and valves on Trinamen Lane to reduce leakage from deteriorated lines.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Gallons Used (in millions) per 1,000 Capita	64.32	67.31	80.26
Total Leaks in Pressurized Irrigation System	81	107	100
Emergency Service Calls per FTE	N/A	72	79
Average Time (in Hours) to Resolve Emergency Service Calls	N/A	1.95	1.75
Average Time (in Hours) Monitoring Water Systems Storage per FTE	N/A	1.92	1.75
Citizen Satisfaction Survey of Pressurized Irrigation Services (mean)	4.34	4.28	(Scheduled for January 2009...)
5/ Very Satisfied	51%	46%	N/A
Somewhat Satisfied	26%	33%	N/A
3/ Neutral	12%	10%	N/A
Somewhat Dissatisfied	2%	3%	N/A
1/ Very Dissatisfied	1%	1%	N/A
Don't Know	8%	7%	N/A

Budget Information**Fund 55 - Pressurized Irrigation**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
30 Operating Revenues:			
00 Miscellaneous	\$ 4,725	\$ 20,000	\$ 20,000
10 Interest Earnings	36,232	15,000	15,000
11 Secondary Water Service Charges	1,363,134	1,425,000	1,475,000
21 Secondary Water Hook Up Fees	134,317	120,000	75,000
25 Contribution & Capital Funding	2,833,752	200,000	-
50 Secondary Water Impact Fees	981,131	820,000	2,787,225
Total Operating & Capital Revenues	\$ 5,353,291	\$ 2,600,000	\$ 4,372,225

Budget Information (cont.)**Fund 55 - Pressurized Irrigation**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
40 Operating Expenses:			
10 Salaries & Wages	\$ 133,915	\$ 184,000	\$ 182,365
11 Overtime	7,101	8,000	19,000
13 Employee Benefits	63,261	101,000	92,530
14 Uniforms	1,643	2,000	2,000
21 Books, Subscriptions, Memberships	100	500	300
23 Travel & Training	360	1,500	2,000
24 Office Supplies	8,571	4,000	10,000
25 Fleet Fund Charges	246	3,000	-
32 IT Fund Charges	-	-	-
29 Risk Mgmt Fund Charges	-	-	50,000
26 Buildings & Grounds O&M	211	3,000	2,900
27 Utilities	3,514	5,000	-
30 Electricity - Lehi City Power	267,809	150,000	15,000
31 Professional & Technical	168,125	100,000	25,400
36 Bond Fees	3,000	3,500	3,000
40 Safety	1,740	1,000	5,500
41 Insurance Expense	25,000	25,000	-
42 Billing Expense	42,578	40,000	10,000
44 Bad Debt Expense	10,489	20,000	15,000
45 Supplies	789	5,000	6,000
46 Water Shares Rental	162,453	165,000	165,000
37 Resale Water Purchase	163,529	164,000	165,000
49 Shop Parts Expense	-	2,000	2,000
48 System Maintenance	148,060	100,000	122,500
40 Capital Expenses:			
53 Buildings & Structures	-	10,000	-
54 Capital Outlay	-	7,500	93,000
56 Subdivision Development	-	1,000,000	-
57 Impact Fee Outlay	-	-	-
57-102 2003 PI Project	-	-	-
57-103 Spring Creek Reservoir	-	-	-
57-104 Pipe Oversizing	-	-	160,000
57-105 Vibert Well	-	-	300,000
57-106 Mini Creek Reservoir	-	-	900,000
58 System Improvements	-	75,000	-
63 Debt Service	115,556	253,000	-
71 Allocation to General Fund	129,500	142,000	-
96 Amortization	4,639	4,700	-
95 Depreciation	593,738	-	-
Total Expenses	\$ 2,055,927	\$ 2,579,700	\$ 2,348,495
Surplus/(Deficit)	\$ 3,297,364	\$ 20,300	\$ 2,023,730

Budget Information (cont.)
Fund 55 - Pressurized Irrigation

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Full-time:				
Pressurized Irrigation Lead/Inspector	14	1.00	1.00	1.00
Pressurized Irrigation Operator IV	12		1.00	1.00
Pressurized Irrigation Operator III	11	1.00	1.00	1.00
Pressurized Irrigation Operator II	10	1.00		
Pressurized Irrigation Operator I	9			
Hydrant/Valve O&M Operator			1.00	1.00
Total FTEs		3.00	4.00	4.00

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Connection Fee:			
1" Meter	\$149.31	\$149.31	\$132.85
1 1/4" Meter	\$206.31	\$206.31	\$188.60
1 1/2" Meter	\$247.24	\$247.24	\$221.88
2" Meter	\$362.40	\$362.40	\$325.46
Impact Fee:			
Residential / acre	\$960	\$5,281	\$5,309
Non-Residential / pervious acre		\$8,321.66	\$8,350.60
Service Charge:			
Base rate / connection / month	\$1.25	\$1.25	\$1.25
+ / sq ft of lot divided by 43560 (.60 acre max)	\$0.4167	\$0.4167	\$0.4167
Minimum / month charge	\$9.58	\$9.58	\$9.58
Rate / month, for lot between .60 and 1 acre	\$25	\$25	\$25
Rate / .10 acre / month, for lot >1 acre	\$0.4167	\$0.4167	\$0.4167
Shareholder Charge base	\$1.25	\$1.25	\$1.25
+ / month / share	\$5.84	\$5.84	\$5.84



Lehi City Water employee changes a water meter

(For Organizational Chart, see page 123.)

Department Description

A four-person crew, supervised by the Division Lead, operates the Waste Water Collection Division. The Waste Water Collection Division is responsible for monitoring and maintaining Lehi City's sewage collection system. Treatment of the sewage is handled by the Timpanogos Special Service District (TSSD).

Department Mission

The mission of the Wastewater Collection Department is to 1) ensure proper and healthy collection and transmission of Lehi City's sewers and 2) protect, maintain, and expand Lehi's sewer system.

Policies & Objectives**Sewer**

- Maintain operations and maintenance practices to minimize system or lateral blockages.
- Maintain required wastewater operator certification at the appropriate level.
- Complete cleaning of entire sewer system within a two-year schedule.
- Treat and control root intrusion into the sewer system, as necessary.
- Continue to maintain accurate and reliable documentation of system facilities, lateral locations and maintenance procedures.
- Provide and encourage consistent operational-safety procedures for employees.

Three-year Accomplishments

- Reviewed and implemented the Lehi City Wastewater Collection Systems Master Plan pipe-sizing requirements for future line extensions..
- Maintained service levels in cleaning the lines and fixing leaks, despite a 30% increase in the amount of total sewer lines.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Sewer Mains (in miles) per 1,000 Capita	3.59	4.17	4.64
% of Sewer Mains Cleaned (yearly)	52%	42%	37%
Sewer Backups per Year	0	1	0
Emergency Service Calls per FTE	N/A	17	19
Average Time (in Hours) to Resolve Emergency Service Calls	N/A	1.36	1.25
Average Time (in Hours) Monitoring Water Systems Storage (per FTE)	N/A	1.63	1.50

Budget Information**Fund 52 - Sewer**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
30 Operating Revenues:			
00 Miscellaneous	\$ 59,096	\$ 60,000	\$ 75,000
10 Interest Earnings	31,588	20,000	35,000
11 Sewer Service Charges	2,806,305	2,625,000	3,087,439
21 Capital Lease Proceeds	-	250,000	-
25 Contribution & Capital Funding	4,441,842	2,750,000	-
30 Re-appropriate fund balance	-	-	632,825
50 Sewer Impact Fees	252,690	350,515	287,175
Total Operating & Capital Revenues	\$ 7,591,521	\$ 6,055,515	\$ 4,117,439

Budget Information (cont.)
Fund 52 - Sewer

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
40 Operating Expenses:			
10 Salaries & Wages	\$ 197,654	\$ 210,000	\$ 192,631
11 Overtime	21,178	20,000	10,000
13 Employee Benefits	101,778	108,000	99,808
14 Uniforms	1,538	2,000	2,000
23 Travel & Training	1,896	2,500	4,000
24 Office Supplies	2,216	3,000	3,500
25 Fleet Fund Charges	47,325	20,000	75,000
32 IT Fund Charges	-	-	6,000
29 Risk Mgmt Fund Charges	-	-	75,000
26 Buildings & Grounds O&M	145	2,000	2,900
27 Utilities	4,956	10,000	10,000
28 Supplies & Maintenance	4,825	8,000	8,000
30 Electricity - Lehi City Power	2,623	5,000	5,000
31 Professional & Technical	39,179	22,000	58,000
35 Timpanogos Sewer District	2,053,274	2,100,000	2,150,000
36 Bond Fees	2,000	2,000	2,000
40 Safety	945	1,000	4,000
41 Insurance Expense	50,000	50,000	-
39 Collection Special Assessments	3,349	2,500	-
42 Billing Expense	39,577	35,000	35,000
44 Bad Debt Expense	24,880	25,000	30,000
45 Supplies	829	10,000	5,000
48 System Maintenance	24,688	50,000	52,000
40 Capital Expenses:			
53 Buildings & Structures	-	10,000	-
54 Capital Outlay	(12,979)	63,000	78,600
55 Equipment Lease Payments	21,157	52,000	52,000
57 Impact Fee Outlay	-	820,000	-
57-102 Sewer Pipe Oversizing	-	210,000	220,000
57-103 1700 W Interceptor	-	-	700,000
58 System Improvements	-	30,000	-
63 Bond Interest	21,914	84,000	84,000
64 Bond Principal	-	-	-
65 TGP SID Principle & Interest Payments	13,949	-	-
71 Allocation to General Fund	135,000	148,500	150,000
96 Amortization	3,045	3,000	3,000
95 Depreciation	705,155	-	-
Total Expenses	\$ 3,512,096	\$ 4,108,500	\$ 4,117,439
Surplus/(Deficit)	\$ 4,079,425	\$ 1,947,015	\$ (0)

Budget Information (cont.)
Fund 52 - Sewer

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Full-time:				
Wastewater System Lead Worker	14	1.00	1.00	1.00
Wastewater System Operator III	12			1.00
Wastewater System Operator II	11		3.00	2.00
Wastewater System Operator I	10	3.00		
Total FTEs		4.00	4.00	4.00
Fee Information		Approved FY2007	Approved FY2008	Approved FY2009
Impact Fee:				
Residential / dwelling unit		\$460	\$539	\$547
Non-Residential				
3/4" Meter		\$460	\$539	\$547
1" Meter		\$1,222	\$1,438	\$1,460
1 1/2" Meter		\$1,524	\$1,793	\$1,821
2" Meter		\$4,884	\$5,746	\$5,835
3" Meter		\$10,679	\$12,564	\$12,757
4" Meter		\$18,311	\$21,542	\$21,873
6" Meter			\$50,262	\$51,035
8" Meter			\$86,167	\$87,492
Service Charge:				
Base rate / connection / month		\$9.00	\$9.00	\$9.00
+ /1,000 gallons used		\$1.50	\$1.50	\$1.50
Timpanogos Special Service District (Regional Sewer Treatment Plant)				
Impact Fee:				
Single Family Housing / house		\$3,120	\$3,120	\$3,120
Multi Unit Residential / dwelling unit		\$3,120	\$3,120	\$3,120



Working on sewer lines in Lehi

(For Organizational Chart, see page 123.)

Department Description

The Drainage Division is responsible for improving storm water conveyance throughout the City. These responsibilities consist of constructing new storm water conveyance and detention facilities to correct existing drainage problems.

Department Mission

The mission of the Drainage Division is (1) to protect Lehi citizens and their property from serious flooding and (2) to minimize down-stream pollution to waterways by complying with the provisions of Lehi's storm water discharge permit.

Policies & Objectives

Drainage

- Implement regular updates to keep GIS maps current.
- Maintain capital expenditure schedule.
- Update Lehi City's standard specifications to reflect current best management practices.
- Hire and train two new drainage system operators for FY 2009.

Three-year Accomplishments

- Updated City's Storm Drain GIS Map until up-to-date as of July 1, 2008.
- Filed yearly report for Lehi City's UPDES permit.
- Instituted new storm drain maintenance schedule.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
% Catch Basins Cleaned	18%	17%	60%
% Storm Drains Cleaned	11%	10%	30%
Emergency Service Calls per FTE	N/A	23	25
Average Time (in Hours) to Resolve Emergency Service Calls	N/A	1.50	2.00
Citizen Satisfaction Survey of Storm Water Drainage (mean)	3.34	3.45	(Scheduled for January 2009...)
5/ Very Satisfied	11%	12%	N/A
Somewhat Satisfied	34%	39%	N/A
3/ Neutral	35%	28%	N/A
Somewhat Dissatisfied	13%	10%	N/A
1/ Very Dissatisfied	5%	6%	N/A
Don't Know	2%	5%	N/A



Lehi City Drainage Technician, with the City's VAC truck

Budget Information
Fund 57 - Drainage

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
30 Operating Revenues:			
10 Interest income	\$ 11,816	\$ 10,000	\$ 10,000
11 Drainage service charges (\$2 Increase)	492,993	525,000	645,000
00 Miscellaneous	-	2,000	2,000
Total Operating Revenues	\$ 504,809	\$ 537,000	\$ 657,000
40 Operating Expenses:			
10 Salaries	\$ -	\$ -	\$ 140,000
13 Employee benefits	-	-	60,000
14 Uniforms	-	-	2,500
31 Professional & technical	6,695	7,000	45,000
36 Bond fees	2,750	2,500	2,750
42 Billing expense	-	4,000	5,000
44 Bad debt expense	3,763	7,000	7,000
63 Debt service	82,918	222,000	222,000
29 Risk management charge	-	-	15,000
54 Capital	411,956	-	67,500
96 Amortization	-	5,000	5,000
Total Operating Expenses	\$ 508,082	\$ 247,500	\$ 571,750
Operating Surplus/(Deficit)	\$ (3,273)	\$ 289,500	\$ 85,250
30 Capital Revenues:			
25 Contribution & capital funding	\$ 3,846,304	\$ -	\$ -
50 Impact fees (525 permits @ \$1,548)	-	-	812,700
30 Re-appropriation of fund balance	-	-	-
35 Payment in lieu of detention	388,610	125,000	-
Total Capital Revenues	\$ 4,234,914	\$ 125,000	\$ 812,700
40 Capital Expenses:			
57-102 400 E drain exstention	\$ -	\$ 472,500	\$ 45,000
57-103 Development oversizing	-	-	80,000
57-104 300 E 500 S to 100 S	-	-	200,000
57-105 1200 W regional basin	-	-	300,000
Total Capital Expenses	\$ -	\$ 472,500	\$ 625,000
Capital Surplus/(Deficit)	\$ 4,234,914	\$ (347,500)	\$ 187,700

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Full-time:				
Drainage System Technician/Inspector	13	1.00	1.00	1.00
Drainage System Operator I				2.00
Total FTEs		1.00	1.00	3.00

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Impact Fee / acre		\$1,522	\$1,548
Service Charge:			
Residential / month	\$3	\$3	\$5
Commercial / 1,000 sq. ft. of impervious surface	\$1	\$1	\$1

(For Organizational Chart, see page 90.)

Department Description

The collection of solid waste is contracted to Waste Management of Utah. Waste Management of Utah is responsible for supplying solid waste collection containers and collecting solid waste. The Solid Waste Division is responsible for educating citizens about dump passes, spring cleanup, and cleanup dumpsters that are accessible year-round and located around the City.

Department Mission

The mission of the Solid Waste Division is to provide collection and treatment services to all citizens in order to maintain a clean and safe environment.

Policies & Objectives

Waste Collection

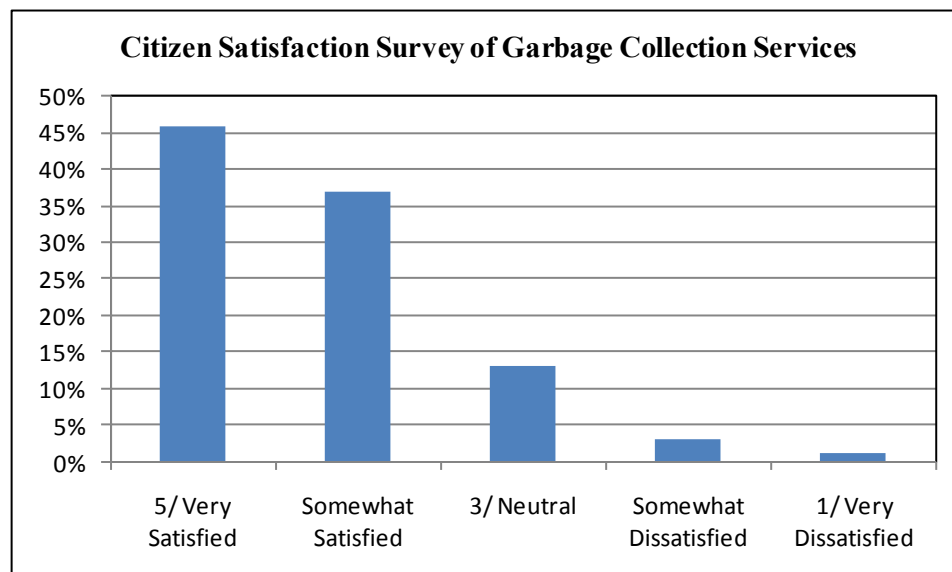
- Monitor contract with Waste Management of Utah to ensure timely service levels are maintained.
- Schedule dumpster services as requested by residents.
- Continue to encourage increased citizen participation in the recycling and green-waste programs.

Three-year Accomplishments

- Increased citizen participation in the recycling and green-waste programs every year.
- Maintained a mean score of 4 or better in Citizen Satisfaction Survey.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Solid Waste Collected (tons) per \$1,000 in Expenditures	9.27	9.46	9.75
Citizen Satisfaction Survey of Garbage Collection Services (mean)	4.23	4.25	(Scheduled for January 2009...)
5/ Very Satisfied	44%	46%	N/A
Somewhat Satisfied	37%	37%	N/A
3/ Neutral	14%	13%	N/A
Somewhat Dissatisfied	3%	3%	N/A
1/ Very Dissatisfied	1%	1%	N/A
Don't Know	1%	1%	N/A
Citizen Satisfaction Survey of Recycling Services (mean)	4.11	4.12	N/A
5/ Very Satisfied	41%	43%	N/A
Somewhat Satisfied	37%	33%	N/A
3/ Neutral	14%	13%	N/A
Somewhat Dissatisfied	4%	6%	N/A
1/ Very Dissatisfied	3%	2%	N/A
Don't Know	1%	3%	N/A



Budget Information**Fund 54 - Waste Collection**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Operating Revenues:			
Garbage receipts	\$ 1,588,213	\$ 1,650,000	\$ 1,775,000
Sale of garbage bags	500	500	500
Dump pass receipts	6,000	6,000	7,500
Interest earnings	-	6,000	7,500
Total Operating Revenues	\$ 1,594,713	\$ 1,662,500	\$ 1,790,500
Operating Expenses:			
Garbage contract payment	\$ 1,175,491	\$ 1,155,000	\$ 1,210,000
Dump pass printing	50	500	500
Operation expense by ton	451,173	463,000	450,000
Billing expense	857	5,000	5,000
Bad debt expense	13,068	-	10,000
City cleanup expense	20,913	20,000	30,000
Purchase of garbage bags	-	1,000	1,000
Total Operating Expenses	\$ 1,661,552	\$ 1,644,500	\$ 1,706,500
Operations Surplus/(Deficit)	\$ (66,839)	\$ 18,000	\$ 84,000

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
First garbage tote / month	\$12.74	\$12.74	\$13.50
Additional garbage tote(s) each / month	\$9.50	\$9.50	\$10
Recyclables tote (bi-weekly collection) / month	Free	Free	Free
Green waste tote / month (April - November only)	\$4	\$5	\$5.50

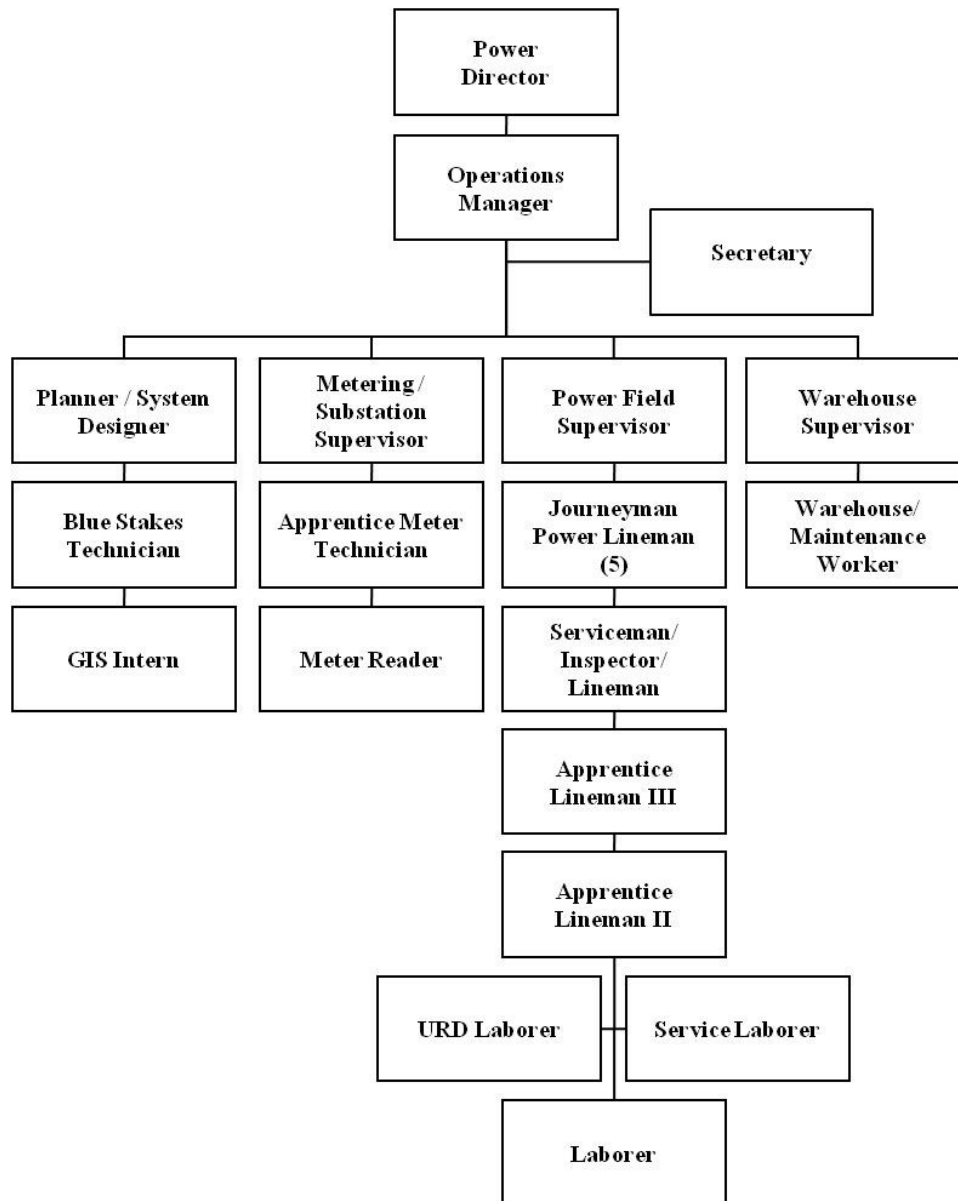


Waste totes lining the sides of a typical Lehi residential street

LEHI



Pioneering Utah's Future

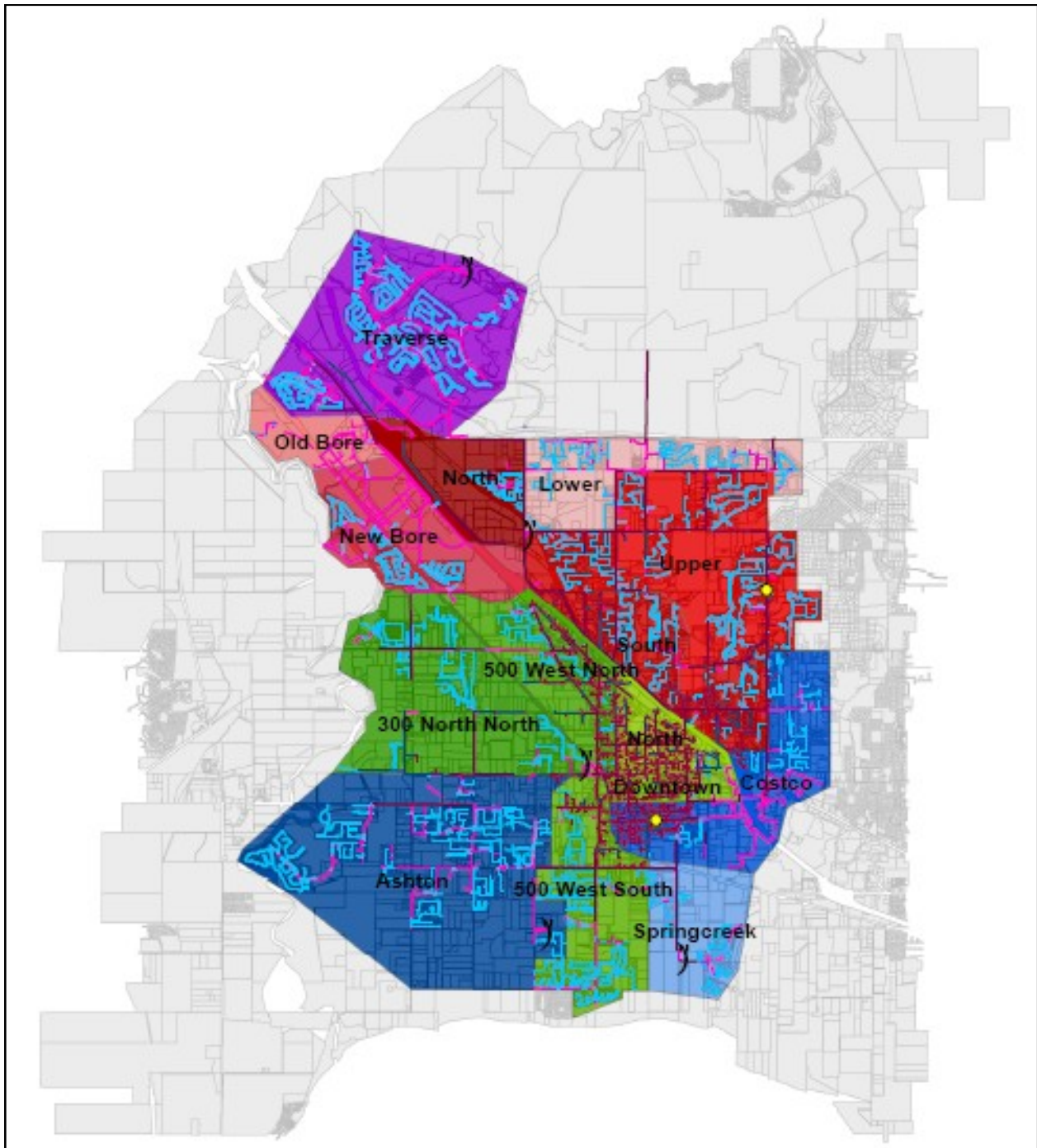
**Department Description**

The Power Department consists of underground, overhead, maintenance, metering/substation, and service divisions that are supervised by the Power Director. The overhead line operators are responsible for all overhead line construction and major maintenance problems. The underground line operators construct underground lines for new developments, both residential and commercial. The general maintenance operators provide maintenance to the system and assists the overhead and underground operators on various projects that require additional man-power or equipment. The metering/substation operators install meters, repair existing meters and provide limited maintenance on the substations. The service operators troubleshoot voltage problems, install temporary power for construction and maintain street-lights.

Department Mission

The mission of the Lehi City Power Department is to remain steadfast in providing reliable electrical service to our customers at competitive rates with local control.

Lehi City Power Circuit Map



- Construct second bay at Traverse Substation.
- Continue to expand SCADA system.
- Continue to implement emergency backup plan by acquiring emergency backup power for Power Building.
- Upgrade street lighting system by installing new street lights on State Street.
- Continue to expand feeder system by adding feeder to 2300 W for the 300 N - 900 N area; and by extending feeder on 3200 N to supply up to the 1400 E area (from 1200 E).
- Continue to expand commercial power supply by boring through I-15 at 300 S for two new circuits.

Three-year Accomplishments

- Installed two main feeders down Fox Canyon (1 mile each of 1000 MCM URD).
- Completed phase 1 of automated SCADA for substations.
- Reconductored State Street.
- Leveled Spring Creek Substation site.
- Implemented new design standards.
- Updated capital facilities plan and impact fees.
- Completed streetlight project at City Cemetery.
- Rebuilt 2300 W for street signal on SR-73.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
% of Megawatt Hours Used to Billed	92%	93%	95%
Length of Power Line (in miles) per FTE	9.3	10.1	10.5
Average Duration of Outages (in Hours)	2	2	1.5
Major Power Interruptions	48	51	45
Citizen Satisfaction Survey of Electric/Power Services with 1= very dissatisfied and 5= very satisfied			
Overall Satisfaction	N/A	4.01	(Scheduled for January 2009...)
Reliability of Power Service	N/A	4.16	
Frequency of Outages	N/A	3.96	N/A
Response to Outages	N/A	3.92	N/A
Ease of Reporting Outages	N/A	3.79	N/A
Utility Rates	N/A	3.39	N/A
Citizen Satisfaction Survey of Street Lighting			
(mean)	3.18	3.24	N/A
5/ Very Satisfied	14%	12%	N/A
Somewhat Satisfied	26%	31%	N/A
3/ Neutral	29%	30%	N/A
Somewhat Dissatisfied	20%	19%	N/A
1/ Very Dissatisfied	9%	6%	N/A
Don't Know	1%	1%	N/A

Budget Information
Fund 53 - Electric

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Operating Revenues:			
Miscellaneous	\$ 25,000	\$ 19,292	\$ 25,000
Temporary power charges	100,000	22,480	100,000
Revenue from damage	50,000	29,872	50,000
Interest income	200,000	107,486	200,000
Salvage revenue	25,000	-	25,000
Gain/loss sale of fixed assets	10,000	-	10,000
Sudvidions contributions	600,000	-	1,355,800
Late payment penalties	100,000	118,529	125,000
Electric sales taxable	11,650,000	11,636,509	12,000,000
Electrical sale exempt	2,000,000	1,222,900	2,500,000
Electric hook up fees	150,000	77,505	75,000
Total Operating Revenues	\$ 14,910,000	\$ 13,234,573	\$ 16,465,800
Operating Expenses:			
Electric operations	\$ 14,897,500	\$ 9,398,796	\$ 16,465,800
Total Operating Expenses	\$ 14,897,500	\$ 9,398,796	\$ 16,465,800
Operating Surplus/(Deficit)	\$ 12,500	\$ 3,835,777	\$ -
Capital Revenues:			
Subdivision development reimb	\$ 1,625,000	\$ 1,444,902	\$ 500,000
Bond re-appropriation	-	-	1,564,125
Re-appropriation of fund balance	-	-	-
Impact fees (525 permits @ \$1,335)	2,500,000	1,192,274	700,875
Total Capital Revenues	\$ 4,125,000	\$ 2,637,176	\$ 2,765,000
Capital Expenses:			
Improvements to system	\$ 300,000	\$ -	\$ -
500 W cutover engineering	50,000	-	-
Capital outlay	316,000	6,490	-
Power impact fees	-	10,140	-
Main feeder upgrades	600,000	-	-
Traverse Mtn substation	1,000,000	550,928	525,000
Ashton substation	-	16,331	-
Subdivision development	1,625,000	50,151	-
UP&L lines	200,000	54,332	-
Utah Power line purchases	-	-	200,000
System upgrade to underground	-	-	200,000
SCADA metering system	-	-	200,000
Street light project	-	-	240,000
Main feeder upgrades	-	-	400,000
Traverse Mountain feeder line	-	-	500,000
Subdivision construction	-	-	500,000
Total Capital Expenses	\$ 4,091,000	\$ 688,372	\$ 2,765,000
Capital Surplus/(Deficit)	\$ 34,000	\$ 1,948,804	\$ -

Budget Information (cont.)
Fund 53 - Electric

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Appointed:				
Power Director	24		1.00	1.00
Operations Manager	21	1.00	1.00	1.00
Full-time:				
Metering System/Substation Supervisor	19	1.00	1.00	1.00
Power Field Supervisor	19	3.00	3.00	3.00
Planner/System Designer	19	1.00	1.00	1.00
Journeyman Power Lineman	18	5.00	5.00	5.00
Serviceman/Inspector/Lineman		1.00	1.00	1.00
Apprentice Power Lineman IV	17	1.00		
Apprentice Power Lineman III	16			1.00
Apprentice Power Lineman II	15		1.00	1.00
Apprentice Power Lineman I	14	3.00	1.00	
Power Warehouse Supervisor	16	1.00	1.00	1.00
Warehouse/Maintenance Worker	10	1.00	1.00	1.00
Apprentice Meter Technician			1.00	1.00
URD Laborer		1.00	1.00	1.00
Service Laborer		1.00	1.00	1.00
Blue Stakes Technician		1.00	1.00	1.00
Part-time Benefited:				
Meter Reader	9	0.67	0.67	0.67
Secretary	8		0.75	0.75
Seasonal/Temporary:				
Laborer		2.00	0.67	0.67
GIS Intern			0.50	0.50
Total FTEs		23.67	23.59	23.59

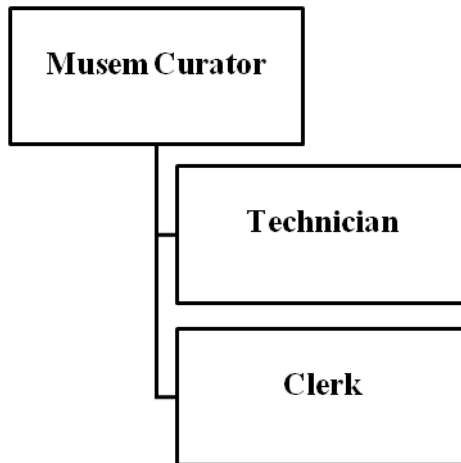
Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Connection Fee:			
Residential	\$225	\$225	\$225
Commercial	\$700	\$700	\$700
Industrial	\$700	\$700	\$700
Impact Fee:			
Residential Single Phase Service Sizes:			
<u>AMPS</u> <u>KVA</u> <u>Peak Demand</u>			
100 24 5	\$1,295	\$1,295	\$1,335
125 30 6	\$1,554	\$1,554	\$1,602
150 36 7	\$1,813	\$1,813	\$1,829
200 48 8	\$2,072	\$2,072	\$2,136
225 54 10	\$2,590	\$2,590	\$2,670
400 96 14	\$3,626	\$3,626	\$3,738
Commercial Single Phase Service Sizes:			
<u>AMPS</u> <u>KVA</u> <u>Peak Demand</u>			
100 24 5	\$1,335	\$1,335	\$1,335
125 30 7	\$1,869	\$1,869	\$1,869
150 36 9	\$2,403	\$2,403	\$2,403
200 48 14	\$3,738	\$3,738	\$3,738
400 96 19	\$5,073	\$5,073	\$5,073

Budget Information (cont.)
Fund 53 - Electric

Fee Information			Approved FY2007	Approved FY2008	Approved FY2009
Commercial/Residential 3 Phase (120/240) Service Sizes:					
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>			
125	52	16	\$4,272	\$4,272	\$4,272
150	62	24	\$6,408	\$6,408	\$6,408
200	83	31	\$8,277	\$8,277	\$8,277
400	166	63	\$16,821	\$16,821	\$16,821
600	249	94	\$25,098	\$25,098	\$25,098
800	333	126	\$33,642	\$33,642	\$33,642
1000	416	157	\$41,919	\$41,919	\$41,919
1200	499	189	\$50,463	\$50,463	\$50,463
1600	665	252	\$67,284	\$67,284	\$67,284
2000	831	315	\$84,105	\$84,105	\$84,105
2500	1039	394	\$105,198	\$105,198	\$105,198
Commercial/Residential 3 Phase (120/208) Service Sizes:					
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>			
125	45	16	\$4,272	\$4,272	\$4,272
150	54	24	\$6,408	\$6,408	\$6,408
200	72	31	\$8,277	\$8,277	\$8,277
400	144	63	\$16,821	\$16,821	\$16,821
600	216	94	\$25,098	\$25,098	\$25,098
800	288	126	\$33,642	\$33,642	\$33,642
1000	360	157	\$41,919	\$41,919	\$41,919
1200	432	189	\$50,463	\$50,463	\$50,463
1600	576	252	\$67,284	\$67,284	\$67,284
2000	721	315	\$84,105	\$84,105	\$84,105
2500	901	394	\$105,198	\$105,198	\$105,198
Commercial/Residential 3 Phase (277/480V) Service Sizes:					
<u>AMPS</u>	<u>KVA</u>	<u>Peak Demand</u>			
125	104	35	\$9,345	\$9,345	\$9,345
150	125	52	\$13,884	\$13,884	\$13,884
200	166	73	\$19,491	\$19,491	\$19,491
400	333	145	\$38,715	\$38,715	\$38,715
600	499	219	\$58,473	\$58,473	\$58,473
800	665	290	\$77,430	\$77,430	\$77,430
1000	831	364	\$97,188	\$97,188	\$97,188
1200	998	436	\$116,412	\$116,412	\$116,412
1600	1330	583	\$155,661	\$155,661	\$155,661
2000	1663	728	\$194,376	\$194,376	\$194,376
2500	2078	910	\$242,970	\$242,970	\$242,970
3000	2494	1092	\$291,564	\$291,564	\$291,564
3500	2910	1272	\$339,614	\$339,614	\$339,614
3750	3118	1363	\$363,921	\$363,921	\$363,921
4000	3326	1454	\$388,218	\$388,218	\$388,218
Service Charge:					
Residential / kWh			\$0.87612	\$0.87612	\$0.87612
Commercial base / month			\$9	\$9	\$9
Commercial -- No Demand / kWh, 1st 1,000 kWh			\$0.98	\$0.98	\$0.98
Commercial -- No Demand / kWh, >1st 1,000 kWh			\$0.0661	\$0.0661	\$0.0661
Commercial -- Demand / kWh, 1st 1,000 kWh			\$0.98	\$0.98	\$0.98
Commercial -- Demand / kWh, > 1st 1,000 kWh			\$0.0661	\$0.0661	\$0.0661
Commercial -- Demand / kW			\$7.75	\$7.75	\$7.75



Lehi Power Department workers install new power lines



Department Description

Lehi's John Hutchings Museum of Natural History has its origins in its inquisitive founder, Mr. Hutchings. His collections soon overflowed buildings at home. In 1955, Mr. Hutchings, his wife Eunice, and the Hutchings family donated the collections to the non-profit museum corporation to be held in trust for the people of Lehi. Lehi City supports the Museum by donating staff and building space.

Department Mission

The mission of the Museum is the preservation of artifacts and specimens for the education of future generations; and giving the public an appreciation of its heritage in the accomplishments of pioneer ancestors.



Budget Information
Fund 56 - Museum

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Revenues:			
Contribution from Lehi City	\$ -	\$ -	\$ 130,000
Outside contributions	-	-	5,000
Charges for service	-	-	20,000
Grants	-	-	48,000
Re-appropriation from savings	-	-	31,000
Total Revenues	\$ -	\$ -	\$ 234,000
Expenses:			
Salaries & wages	\$ -	\$ -	\$ 100,000
Employee benefits	-	-	18,000
Publicity	-	-	8,500
Office supplies	-	-	5,000
Mileage	-	-	2,000
Buildings & grounds	-	-	2,950
Utilities	-	-	6,800
Electricity - Lehi Power	-	-	5,000
Professional & technical	-	-	4,300
Miscellaneous	-	-	46,500
Equipment	-	-	25,950
Artifacts & exhibits	-	-	9,000
Total Expenses	\$ -	\$ -	\$ 234,000
Surplus/(Deficit)	\$ -	\$ -	\$ -

**Note: Newly created for FY 2009, as an internal City fund.

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Full-time:				
Museum Curator	14	1.00	1.00	1.00
Part-time Non-benefited:				
Technician		2.25	2.90	2.90
Clerk		0.10	0.10	0.10
Total FTEs		3.35	4.00	4.00

Fee Information	Approved FY2007	Approved FY2008	Approved FY2009
Admissions:			
Children 3-12	\$2	\$2.50	\$2.50
Students 13-18	\$2.50	\$3	\$3
Adults	\$3.00	\$3.50	\$3.50
Sr. Citizens	\$2.50	\$3	\$3
Scouts	\$1	\$2	\$2
Leader	\$2	\$3	\$3
Patches	\$1	\$1	\$1
Families (up to 6 people)	\$8	\$9	\$9
Family or Group Annual Pass	\$50	\$50	\$50
Individual Annual Pass	\$25	\$25	\$25
Workshops / person	\$1 - \$15	\$1 - \$15	\$1 - \$15
Field Trips and Group Tours / student	\$2	\$2	\$2
+ / parent	\$2.50	\$3	\$3
+ / teacher	Free	Free	Free

LEHI

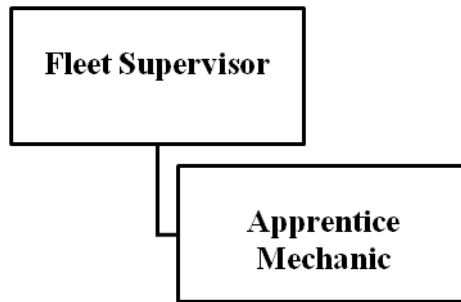


Pioneering Utah's Future

Internal Service Funds

Department Organization

Fleet



Department Description

The Fleet Division charges fees for each vehicle and the costs associated with maintenance of such vehicles. The revenue collected from these fees is intended to cover both the full operating and long-term capital costs of the services provided.

Department Mission

The mission of the Fleet Division is to assist and serve the City's departments in vehicle acquisition and maintenance in the most efficient and effective manner, while simultaneously maintaining the lowest possible fiscal impact; through both creative and proven methods.

Budget Information
Fund 64 - Fleet

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Operating Revenues:			
Charge to General fund	\$ -	\$ -	\$ 650,000
Charge to Legacy fund	-	-	-
Charge to Water fund	-	-	111,240
Charge to Sewer fund	-	-	75,000
Charge to Electric fund	-	-	500,000
Charge to PI fund	-	-	-
Charge to Museum fund	-	-	-
Charge to Drainage fund	-	-	-
Charge to Econmic fund	-	-	-
Charge to Fleet fund	-	-	-
Charge to Risk Management	-	-	6,900
Interest Income	-	-	-
Total Operating Revenues	\$ -	\$ -	\$ 1,343,140
Operating Expenses:			
Salaries & wages	\$ -	\$ -	\$ 75,920
Employee benefits	-	-	27,920
Overtime	-	-	7,000
Books, subscriptions	-	-	6,000
Travel & training	-	-	2,600
Office supplies	-	-	1,200
Operating expenses	-	-	959,000
Risk Management charges	-	-	5,000
IT fund charges	-	-	2,000
Utilities	-	-	-
Supplies & maintenance	-	-	6,500
Electricity	-	-	-
Professional & technical	-	-	-
Equipment replacement	-	-	250,000
Miscellaneous	-	-	-
Total Operating Expenses	\$ -	\$ -	\$ 1,343,140
Operations Surplus/(Deficit)	\$ -	\$ -	\$ -

**Note: Newly created for FY 2009, as its own fund.

Staffing Information	Wage Grade	Actual FY2007	Actual FY2008	Planned FY2009
Full-time:				
Fleet Supervisor	13	1.00	1.00	1.00
Part-time Non-benefited:				
Apprentice Mechanic	10		0.33	0.50
Total FTEs		1.00	1.33	1.50

(For Organizational Chart, see page v.)

Department Description

The Information Technology (IT) Department is an internal service fund and as such charges fees for each computer, telephone, or connection to the City's various data systems. The revenue collected from these fees is intended to cover both the full operating and long-term capital costs of the services provided. Currently, all IT-related functions are contracted out to Express IT Solutions, Inc.

Department Mission

The mission is to meet the IT service needs of the City departments at the lowest possible fee.

Budget Information**Fund 63 - Information Technology**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Operating Revenues:			
Charge to General fund	\$ -	\$ -	\$ 511,000
Charge to Legacy fund	-	-	46,000
Charge to Water fund	-	-	22,000
Charge to Sewer fund	-	-	-
Charge to Electric fund	-	-	20,000
Charge to PI fund	-	-	-
Charge to Museum fund	-	-	6,000
Charge to Drainage fund	-	-	-
Charge to Econmic fund	-	-	2,000
Charge to Fleet fund	-	-	2,000
Charge to Risk Management	-	-	2,000
Interest income	-	-	-
Total Operating Revenues	\$ -	\$ -	\$ 611,000
Operating Expenses:			
Salaries	\$ -	\$ -	\$ -
Benefits	-	-	-
Books and subscriptions	-	-	-
Travel & training	-	-	-
Office supplies	-	-	-
Damage repairs	-	-	-
Fleet Fund charges	-	-	-
IT Fund charges	-	-	-
Utilities	-	-	20,000
Supplies & maintenance	-	-	-
Electricity Lehi power	-	-	-
Professional & technical	-	-	416,000
Insurance	-	-	-
Miscellaneous	-	-	-
Capital outlay	-	-	175,000
Total Operating Expenses	\$ -	\$ -	\$ 611,000
Operations Surplus/(Deficit)	\$ -	\$ -	\$ -

**Note: Newly created for FY 2009, as its own fund.

(For Organizational Chart, see page 40.)

Department Description

The Risk Management Department is designed to, 1) assist City departments in the implementation of effective safety and other loss-prevention programs to protect the employees and assets of the City from injury, damage, or loss; 2) minimize loss or injury when incidents do occur; and 3) appropriately finance or insure the cost of claims, injuries, and losses.

Department Mission

The mission of the Risk Management Department is to effectively address the City's liability, financial, operational, compliance, and reputational risks in support of the City's policies and objectives. This will be accomplished by:

- Continually improving service to the Lehi City community
- Protecting the City's human, intellectual, physical and financial assets and resources
- Helping maintain a safe and healthy environment
- Assisting and educating departments in meeting regulatory compliance-related responsibilities
- Promoting a risk-conscious climate

Budget Information**Fund 65 - Risk Management**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Operating Revenues:			
Charge to General fund	\$ -	\$ -	\$ 375,000
Charge to Legacy fund	-	-	75,000
Charge to Water fund	-	-	60,000
Charge to Sewer fund	-	-	50,000
Charge to Electric fund	-	-	200,000
Charge to Pi fund	-	-	50,000
Charge to Museum fund	-	-	10,000
Charge to Drainage fund	-	-	5,000
Charge to Econmic fund	-	-	2,000
Charge to Fleet fund	-	-	5,000
Interest income	-	-	-
Miscellaneous	-	-	-
Total Operating Revenues	\$ -	\$ -	\$ 832,000
Operating Expenses:			
Salaries	\$ -	\$ -	\$ 69,495
Benefits	-	-	27,490
Books and subscriptions	-	-	2,950
Travel & training	-	-	4,500
Office supplies	-	-	500
Damage repairs	-	-	210,000
Fleet fund charges	-	-	2,000
IT Fund charges	-	-	2,000
Utilities	-	-	500
Supplies & maintenance	-	-	540
Electricity Lehi power	-	-	500
Professional & technical	-	-	2,000
Insurance	-	-	387,100
Miscellaneous	-	-	7,000
Vehicle purchase	-	-	18,000
Total Operating Expenses	\$ -	\$ -	\$ 734,575
Operations Surplus/(Deficit)	\$ -	\$ -	\$ 97,425

**Note: Newly created for FY 2009, as its own fund.

Economic Development / Redevelopment Agency Fund

(For Organizational Chart, see page 35.)

Department Description

The Economic Development Department works in cooperation with other City departments, businesses, tourism groups, business associations, contractors, real estate professionals, and development groups to promote new capital investment and quality job creation in the City. By attracting new businesses to the community, there is a resulting benefit of a diversified tax base to help reduce the tax burden on residential property owners. This expansion also enables the City to maintain quality services and a good quality of life for residents.

Department Mission

The mission of the Economic Development Department of Lehi City is to facilitate the development of a dynamic regional commercial center that will provide quality employment, office space, retail shopping and entertainment experience for residents of Lehi and the surrounding market area. Development projects in the designated Redevelopment and Economic Development Project Areas will reflect high architectural standards and will bring value to the overall community. The Economic Development/ Redevelopment Agency is committed to the values of integrity, excellence, stewardship, partnership, citizenship, and innovation.

- Facilitate the creation of a regional office park for North Utah County.
- Facilitate the creation of a regional retail center for North Utah County.
- Begin to implement Economic Development Strategic Plan.
- Manage and create Redevelopment Areas within Lehi City.
- Implement regular business roundtables.

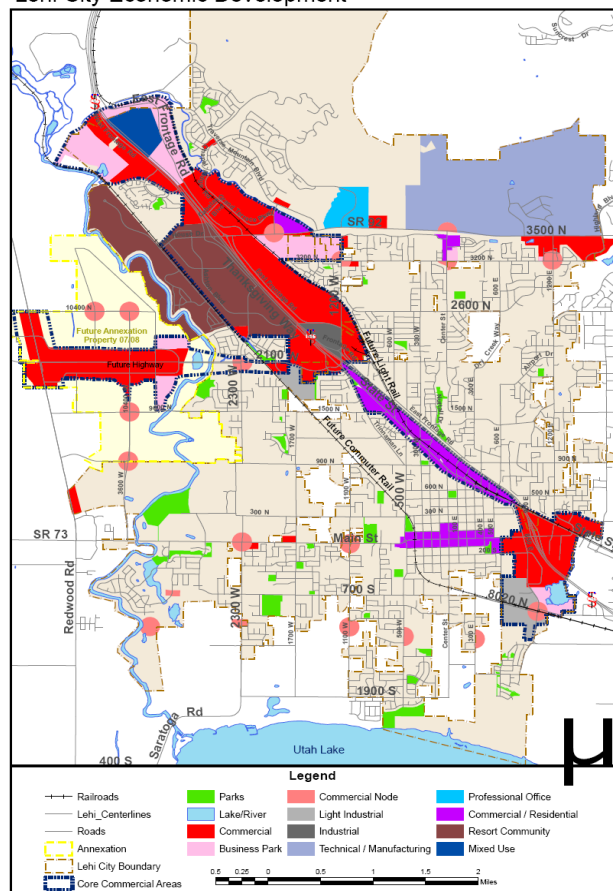
Three-year Accomplishments

- Created an Economic Development Strategic Plan.
- Instituted working relationship with the Planning Department and the Lehi Chamber of Commerce to help facilitate major projects.
- Created new performance measures.

Performance Measures & Analysis

Measure Type	Actual FY2007	Actual FY2008	Planned FY2009
Total Businesses within City Limits	1,125	1,414	1,704
Non Home-Occupied	437	518	558
Home-Occupied	688	896	1,146
Citizen Satisfaction Survey			
When is the last time you shopped in downtown Lehi City?			
Within the Past Week	N/A	54%	(Scheduled for January 2009...)
Within the Past Month	N/A	22%	
Within the Past Six Months	N/A	15%	N/A
Within the Past Year	N/A	3%	N/A
Over a Year Ago	N/A	4%	N/A
Don't Know	N/A	2%	N/A

Lehi City Economic Development



Budget Information**Fund 61 - EDA/RDA**

Line Item Description	Actual FY 2007	Estimated FY 2008	Approved FY 2009
Revenues:			
Property tax revenues	\$ 1,639,598	\$ 3,000,000	\$ 3,000,000
Interest Income	89,269	50,000	50,000
Contribution from surplus	-	600,000	-
Micron loan proceeds	14,635,459	10,500,000	10,000,000
Total Revenues	\$ 16,364,326	\$ 14,150,000	\$ 13,050,000
Expenses:			
Salaries & wages	\$ 144,000	\$ 192,000	\$ 66,454
Employee benefits	57,000	82,000	26,934
Books, subscriptions	1,000	1,000	9,870
Travel & meals	3,000	4,000	5,700
Office supplies	3,737	5,000	1,000
Legal & consulting fees	2,207	10,000	-
It fund	-	-	2,000
Contribution to Alpine School District	87,484	252,000	252,000
Transfer to Lehi City	133,657	341,000	200,000
Debt service 96 sewer bonds	149,068	600,000	600,000
Debt service Micron notes	2,231,209	2,100,000	2,100,000
Contribution to TSSD	21,871	63,000	63,000
Power construction	11,820,533	7,000,000	-
Water pipeline	-	-	-
Water wells	1,469,062	-	-
Water connections	-	-	-
SR92 road construcion	-	-	-
Land & easements	228,891	-	-
Construction	-	3,500,000	9,723,042
Total Expenses	\$ 16,352,719	\$ 14,150,000	\$ 13,050,000
Surplus (Deficity)	\$ 11,607	\$ -	\$ -

LEHI



Pioneering Utah's Future

Glossary

A

ACCOUNTING PERIOD:

A period of time, (month, quarter, year), for which a financial statement is produced.

ACCOUNTING SYSTEM:

The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

ACCRUAL BASIS:

Accounting method in which revenues and expenses are accounted for as they are earned or incurred, although they may not have been received or paid yet. The alternative is cash-basis accounting, in which revenues and expenses are recognized only when cash is received or paid.

ACTUAL:

Actual, as used in the fund summaries and department and division summaries within the budget document, represents the actual costs results of operations. This category is presented on a GAAP basis, with the exception that depreciation and amortization are not budgeted and principal payments on debt in the enterprise funds are budgeted as expenses.

ADOPTED:

Adopted, as used in the fund summaries and department and division summaries within the budget document, represents the budget as approved by the City Council.

ADOPTED BUDGET:

The financial plan for the fiscal year beginning July 1.

ALLOCATED COST:

A method for allocating overhead time and other expenses to activities that provide direct services.

ALLOTMENT:

To divide an appropriation into amounts that may be encumbered or expended during an allotment period.

AMENDED OR REVISED BUDGET:

The current year adopted budget adjusted to reflect all budget amendments approved by the City Council through the date indicated.

AMORTIZATION:

The deduction of capital expenses over a specific period of time. Similar to depreciation, it is a method of measuring the consumption of the value of long-term assets like equipment or buildings.

APPROPRIATION:

A legal authorization that permits the City to make expenditures and to incur obligations and expend resources for specific purposes.

ASSESSED VALUATION:

A valuation set upon real estate or other property by a government body basis for levying taxes.

ASSESSMENT ROLL:

A document prepared by the county establishing assessed valuation of real estate and other property with the amount of ad valorem tax owed.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to; ascertain whether financial statements fairly present financial positions and results of operations; test whether transactions have been legally performed; identify areas for possible improvements in accounting practices and procedures; ascertain officials responsible for governmental resources.

B

BALANCED BUDGET:

A financial plan of operation in which revenues equal expenditures for the fiscal year. A balanced budget is required of municipalities by the State law.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities and equities at a specified date.

BASE BUDGET:

Those resources necessary to meet an established and existing service level.

BASIS OF BUDGETING:

Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes, which is in compliance with Generally Accepted Accounting Principles.

BEGINNING FUND BALANCE:

The Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE**)

BOND:

A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s) along with periodic interest paid at a specified percentage of principal (interest rate). Bonds are typically used for long-term debt.

BUDGET:

A plan of financial operation embodying an estimate of proposed means of financing them. Used without a modifier, the term usually indicated a financial plan for a single fiscal year. The term "A budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes it designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether it has been approved by the appropriating body.

BUDGET CALENDAR:

The schedule of essential dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

BUDGET MESSAGE:

A general discussion of the proposed budget presentation in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the Chief Executive.

BUDGET MODIFICATION:

A change in expenditure levels and corresponding resources needed to accomplish an existing service level or unanticipated service. All budget modifications are reflected in the current year budget and have been approved by City Council.

BUDGET RETREAT:

A meeting scheduled for the Mayor and Council with Administration to discuss important issues to be addressed in the budget. The place of the meeting is at a location away from City Hall and usually is at least a one-day event.

BUDGET SUPPLEMENT:

A request for an increase or decrease in an existing service level (over and above the base budget).

BUDGETARY BASIS:

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP), with the exception that (1) encumbrances are considered to be an expenditure chargeable to appropriations; (2) no depreciation is budgeted for proprietary funds; and (3) bond principal in the enterprise funds is subject to appropriation.

BUDGETING (APPROPRIATING):

The City prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Utah.

C

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement plan (CIP).

CAPITAL IMPROVEMENT PLAN:

A plan for capital expenditures to be incurred each year over a fixed period of several future years which sets forth each expenditure.

CAPITAL OUTLAYS (EXPENDITURES):

Expenditures for the acquisition of capital assets.

CAPITAL PROJECTS FUND:

Funds that are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed by proprietary funds).

CASH BASIS:

The method of accounting where revenues and expenditures are recognized as cash is received and disbursed.

CASH FLOW BUDGET:

A projection of the cash receipts and disbursements anticipated during a given time period. Typically, this projection covers a year and is broken down into separate projections for each month, week, and/or day during the year.

CERTIFIED TAX RATE (C.T.R.):

A tax rate that will provide the same ad valorem property tax revenue for each taxing entity as was levied for the prior year by that entity, plus new growth, less the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustment.

CIP:

See **CAPITAL IMPROVEMENT PROGRAM**.

COMMODITIES:

Commodities are expendable items purchased through the City-approved centralized purchasing process. This classification includes supplies, repair and replacement parts, small tools, and maintenance and repair materials that are not of a capital nature.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTINUATION BUDGET:

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

CONTRACTS PAYABLE:

Contracts payable represents a liability reflecting amounts due on contracts of goods or services furnished to the City.

CONTRACTUAL SERVICES:

Includes expenditures for services performed by firms, individuals, or other City departments. Supplies are not included in the contractual services accounts.

CURRENT LEVEL OF SERVICE:

A term used to describe amount of service provided to the community in each service area with the current resources available.

D

DEBT SERVICE:

Payment of interest and repayment of principal to holders of a government's debt instruments.

DEBT SERVICE FUNDS:

Established to account for the accumulation of resources and for the payment of general long-term debt principal and interest that are not serviced by the General, Special Revenue, and Enterprise Funds. It does not include contractual obligations accounted for in the individual funds.

DEMAND:

A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

DEPARTMENT:

A major unit of organization in the City comprised of sub-units called Divisions.

DEPRECIATION:

A decrease or loss in value, as because of age, wear, or market conditions. Used in accounting as an allowance made for a loss in the value of property.

DIRECT SALES:

Gross retail sales that are collected from local businesses.

DIVISION:

A sub-unit of a Department organization.

E

ELEMENT (General Plan):

There are four main elements of the General Plan which assist the City in delivering high quality services to its constituency. These four elements are LAND USE, PARKS OPEN SPACE and RECREATIONAL FACILITIES, MODERATE INCOME HOUSING, TRANSPORTATION.

ENCUMBRANCE:

Includes obligations in the form of purchase orders, contracts, or other commitments. They cease to be encumbrances when paid, canceled, or when the actual liability is established.

ENDING FUND BALANCE:

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND:

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

EXPENDITURES:

Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

FEES:

Charges for specific services.

FINANCIAL POLICY:

A government's directive with respect to revenues, spending, reserves, and debt management as these relate to government services, programs and capital investment. Financial policy provides an agreed upon set of principles for the planning and programming of government budgets and its funding.

FISCAL YEAR:

Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. NOTE: It is usually a year, though not necessarily a calendar year.

FORECAST:

A prediction of a future outcome based on known and unknown factors.

FULL-TIME EQUIVALENT:

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE (EQUITY):

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

FUNDING SOURCES:

A term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

FUND SUMMARY:

A combined statement of revenues, expenditures, and changes in fund balance for the prior year's actual, adopted, estimated budgets, and the current year's adopted budgets.

G

GAAP ADJUSTMENTS:

Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable when reporting on operations in conformity with Generally Accepted Accounting Principles (GAAP). For example, depreciation and amortization in Enterprise Funds are not considered expenses on the budget basis of accounting, but are considered expenses on the GAAP basis.

GASB 34:

A new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing requirements for fund financial statements using the modified accrual basis of accounting). Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Uniform minimum standards of guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP proved a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is the National Council on Governmental Accounting's Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from, and much broader than, the objectives of business enterprise GAAP financial reports.

GENERAL FUND:

A fund that accounts for all financial resources necessary to carry out basic governmental activities of the City that are not accounted for in another fund. The General Fund supports essential City services such as police and fire protection, street maintenance, libraries, and parks and open space maintenance. Revenues to support the General Fund are derived from sources such as property tax, sales tax, franchise fees and service fees.

GENERAL LONG-TERM DEBT:

Represents any non-matured debt not considered to be a fund liability.

GENERAL OBLIGATION BONDS (G.O. BONDS):

Bonds secured by the full faith and credit of the issuer. G.O. bonds issued by local units of government are secured by a pledge of the issuer's property taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and roads.

GOVERNMENTAL FUNDS:

Account for most governmental functions. Governmental Funds include the General Fund, Special Revenue Funds, and Capital Project Funds.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specific purposes.

I**IMPACT FEES:**

A type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

IMPROVEMENT DISTRICTS:

Consists of property owners desiring improvements to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property. Improvement District debt is paid for by a compulsory levy (special assessment) made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

INFRASTRUCTURE:

A permanent installation such as a building, road, or water transmission system that provides public services.

IN-LIEU PROPERTY TAX:

Charges to the enterprise funds, which compensates the general fund for the property tax that would have been paid if the utilities were for-profit companies.

INTERFUND TRANSFER:

Amounts transferred from one fund to another.

INTERGOVERNMENTAL REVENUES:

Levied by one government but shared on a predetermined basis with another government or class of governments.

INTERNAL SERVICE FUND:

Established to account for the financing, on a cost-reimbursement basis, of commodities or services provided by one program for the benefit of other programs within the City. The City maintains two Internal Service Funds to account for Fleet and Self-Insurance activities.

ISO:

The Insurance Service Organization is used to rate the level of risk with the City for various services provided.

L**LEGISLATIVE ISSUES:**

Major policy decisions made by the City Council such as General Plan Sub-Elements, ordinances, and resolutions requiring study that need to be scheduled on Council's calendar.

M

MEASURE:

A term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e. days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

MISCELLANEOUS (FUNDING SOURCE):

Revenues other than those received from standard sources such as taxes, licenses and permits, grants, and user fees.

MISSION STATEMENT:

A broad statement of purpose derived from an organization's and/or community's values and goals.

MODIFIED ACCRUAL BASIS:

The modified accrual basis of accounting is a mixture of both cash and accrual basis concepts. All funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Sales taxes are recognized when in the hands of intermediary collecting agencies. All other intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

N

NET ASSETS:

The term is used to describe the difference between assets and liabilities to show total fund equity of the fund.

NET INCOME:

Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers in over operating expenses, non-operating expenses, and operating transfer-out.

O

OBJECTIVE:

A statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action.

OPERATING BUDGET:

Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled.

The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government. (See **BUDGET**)

OPERATING REVENUE:

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

ORDINANCE:

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

OTHER FISCAL ACTIVITY:

Refers to various trust and agency funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units, and other funds.

OUTSTANDING DEBT:

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

P

PAY-AS-YOU-GO FINANCING:

Pay-as-you-go is the financing of improvement projects from current revenues. Such revenues may come from general taxation, fees, charges for services, special funds, or special assessments.

PERFORMANCE BUDGET:

A budget wherein expenditures are based primarily upon measurable performance of activities.

PERFORMANCE INDICATOR:

A performance indicator is a measurement designed by a reasoning process to determine whether or not a service objective has been met. It measures the effectiveness of achieving the objective or how well the objective has been accomplished.

PERFORMANCE MEASURE:

Data collected to determine how effective or efficient a program is in achieving its objectives.

PERSONAL SERVICES:

Include the salaries and wages paid to employees plus the City's contribution for fringe benefits such as retirement, social security, health, and workers' compensation insurance.

PROGRAM:

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible. A program differs from a division from the standpoint that cost centers from different departments may make up a program while cost centers from the same department to make up a division.

PROGRAM BUDGET:

A budget, which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

PROJECT COSTS:

All the costs associated with a project. These costs include prior year actual expenditures, current year budgeted expenditures and future year planned expenditures.

PROPERTY TAX:

Based according to value of property and is used as the source of monies to pay general obligation debt (secondary property tax) and to support the general fund (primary property tax). See **AD VALOREM TAX**.

R

RDA:

See **REDEVELOPMENT AGENCY**.

REBUDGET:

Carryover represents encumbered and committed funds carried forward to the next fiscal year budget.

REDEVELOPMENT AGENCY:

An agency of the City created to administer and account for community redevelopment and economic development project areas, which are financed by incremental taxes collected on the properties in the development. The taxes are used to pay back debt created from improving the infrastructure for the project.

REFUNDING:

A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. There are generally two major reasons for refunding: (1) to reduce the issuer's interest costs or (2) to remove a burdensome or restrictive covenant imposed by the terms of the bonds being refinanced. The proceeds of the new bonds are either deposited into escrow to pay the debt service on the outstanding obligations when due, or they are used to immediately retire the outstanding obligations. The new obligations are referred to as the refunding bonds and the outstanding obligations being refinanced are referred to as the refunded bonds or the prior issue.

REPLACEMENT SCHEDULE:

A scheduled used to document information for vehicles and equipment currently used in operations. The information includes description of assets, year of purchase, useful life, amount of original purchase, year to be replaced, and estimated future cost of replacement.

RESERVE:

An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

RESIDUAL EQUITY:

A transfer of net assets to another fund when separating a function or service from a combined function or service.

RESTRICTED REVENUES:

Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

REVENUE:

The term designates an increase to a fund's assets which: does increase a liability (e.g., proceeds from a loan); does represent a repayment of an expenditure already made; does represent a cancellation of certain liabilities; and does represent an increase in contributed capital.

REVENUE BONDS:

Bonds payable from a specific source of revenue, which do not pledge the full faith, and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from operation of the financed project, grants, excise, or other specified non-property tax.

RETAINED EARNINGS:

Accumulation of net income closed to the balance sheet at the end of the fiscal year. Also known as net assets and used only in the enterprise funds.

S

SELF INSURANCE:

The retention by an entity of a risk of loss arising out of the ownership of property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

SERVICE LEVELS:

Describe the present services provided by a City department and/or division within the department.

SPECIAL REVENUE FUNDS:

Established to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

T

TAX INCREMENT FINANCING:

The collection of the incremental tax increase from economic development of a project area where debt has been issued as part of a Redevelopment Agency.

TAX RATE:

The amount of tax levied for each \$100 of assessed valuation.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for particular purposes or for general purposes.

TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as sewer services.

TENTATIVE BUDGET:

A preliminary budget created for review of Mayor and Council in the first meeting in May of each year. It is to be available for public inspection 10 days before the final adoption of the budget.

TRANSFERS is a term referring to monies moved from one budgetary fund or sub-fund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Inter-fund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intra-fund Transfer.

U

USER FEES:

Charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

Z

ZERO-BASE BUDGETING (ZBB):

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

Appendix A: Staffing Document

Staffing Information General Government	Wage Grade	FY2007 Actual	FY2008 Actual	FY2009 Budget
Mayor & Council				
Mayor		1.00	1.00	1.00
City Council		5.00	5.00	5.00
Total FTEs		6.00	6.00	6.00
Administration				
City Administrator		1.00	1.00	1.00
Assistant City Administrator	24	1.00	1.00	1.00
Management Analyst	15			1.00
Economic Development/RDA Coordinator	18		1.00	1.00
Lehi Area Chamber of Commerce President		0.50	0.50	0.50
Executive Assistant	12	1.00	1.00	1.00
Emergency Management Coordinator				1.00
Secretary				0.85
IT Coordinator				
Intern		0.50	1.00	
Total FTEs		4.00	5.50	7.35
Administrative Services				
Finance & Administrative Services Director	23	1.00	0.50	1.00
City Treasurer	19	1.00	1.00	1.00
Risk Manager	17	1.00	1.00	1.00
Senior Accountant	15	1.00	1.00	1.00
Junior Accountant	11	1.00	1.00	1.00
Accounts Payable Clerk	9	0.67	0.67	1.00
Human Resource Technician	11	1.00	1.00	1.00
Customer Service Clerk II	9	2.00	2.00	2.00
Customer Service Clerk I	8	1.00	1.00	2.00
Clerk		1.33	0.75	
Receptionist				1.00
Payroll Clerk				
Total FTEs		11.00	9.92	12.00
Legal Services				
City Prosecuting Attorney	20	1.00	1.00	1.00
Secretary - Legal	9	1.34	1.50	1.50
Total FTEs		2.34	2.50	2.50
Recorder				
City Recorder	17	1.00	1.00	1.00
Business License Clerk	9	1.00	1.00	1.00
Total FTEs		2.00	2.00	2.00
Justice Court				
Judge	22	1.00	1.00	1.00
Court Clerk Supervisor	12	1.00	1.00	1.00
In-Court Clerk	10	1.00	1.00	1.00
Court Clerk	9	2.57	2.65	2.65
Clerk		0.50	0.50	0.50
Total FTEs		6.07	6.15	6.15
Planning & Zoning				
Planning Director	20	1.00	1.00	1.00
Planner III	17	1.00	1.00	1.00
Planner II	15	2.00	2.00	2.00
Planner I	13			
Administrative Assistant	11	1.00	1.00	1.00
Planning Technician	10	0.50	1.00	1.00
Total FTEs		5.50	6.00	6.00

Staffing Information General Government	Wage Grade	FY2007 Actual	FY2008 Actual	FY2009 Budget
Police & Animal Control				
Police Chief	23	1.00	1.00	1.00
Police Captain	20	2.00	2.00	2.00
Police Lieutenant	19			2.00
Police Sergeant	17	4.00	5.00	4.00
Master Police Officer	15	7.00	8.00	8.00
Police Officer II	14		4.00	6.00
Police Officer I	13	18.00	14.00	12.00
Code Enforcement Officer	12		1.00	1.00
Animal Control Officer	11	0.75	1.25	1.25
Victim Advocate Coordinator	11	1.00	1.00	1.00
Administrative Assistant	11	1.00	1.00	1.00
Secretary			1.00	1.00
Temp Secretary			0.75	0.75
Lead Records Clerk/Dispatcher	10			1.00
Records Clerk/Dispatcher	9	3.00	3.00	2.00
Evidence Technician				1.00
Reserve Officer		0.33	0.33	0.33
Crossing Guard		3.85	4.25	4.25
Total FTEs		41.93	47.58	49.58
Fire & EMS				
Fire Chief	22	1.00	1.00	1.00
Battalion Chief	19			1.00
Fire Marshall	17	1.00	1.00	1.00
Fire Captain	17	3.00	3.00	6.00
Fire Engineer	14	3.00	3.00	6.00
Firefighter/Paramedic	14			3.00
Firefighter/EMT	13,12	9.00	9.00	9.00
Firefighter/EMT-I		3.75	3.75	7.75
Firefighter		0.67	1.50	1.50
Administrative Assistant	11	0.90	1.00	1.00
Total FTEs		22.32	23.25	37.25

Staffing Information General Government	Wage Grade	FY2007 Actual	FY2008 Actual	FY2009 Budget
Recreation				
Recreation/Legacy Center Manager		1.00	1.00	1.00
Membership Secretary		1.00	1.00	1.00
Administrative Assistant			0.75	0.75
Fitness Director		0.31	0.28	0.28
Fitness Instructor		2.05	1.90	1.90
Kid Fitness Instructor Assistant		0.02	0.11	0.11
Legacy Center Supervisor/Aquatics		1.00	1.00	1.00
LC Pool Maintenance		0.90	0.87	0.87
LC Assistant Pool Manager		1.72	1.61	2.07
LC Lifeguard Head		2.85	2.48	2.48
LC Lifeguard		10.80	10.93	10.93
USA Head Swim Coach		0.29	0.33	0.35
USA Swim Coach		0.33	0.33	0.35
Head Swim Coach		0.06	0.11	0.12
Swim Coach		0.16	0.21	0.23
WSI Coordinator		0.07	0.20	0.22
WSI (Swim Lesson Instructor)		1.11	1.43	1.86
OD Pool Maintenance			0.20	0.20
OD Pool Manager			0.38	0.38
OD Pool Cashier			0.36	0.36
OD Lifeguard			1.47	2.26
OD WSI				
OD Swim Coach				
Legacy Center Supervisor/Operations		1.00	1.00	1.00
Building Manager		1.23	1.29	1.29
Center Court Manager		0.85	0.56	0.56
Center Court Shift Supervisor			0.46	0.46
Center Court Personnel		3.77	3.52	3.52
Outdoor Concession		0.57	0.94	1.25
Front Desk Head Manager			0.64	0.64
Front Desk Manager		4.38	3.65	3.65
Front Desk Staff		4.68	5.07	5.04
Preschool Head		0.47	0.93	0.53
Preschool Teacher				
Preschool Assistant		1.24	0.57	0.97
Preschool Aid		0.05		
Day Care Manager		0.93	0.76	0.76
Day Care Staff		0.54	0.75	0.75

Staffing Information General Government	Wage Grade	FY2007 Actual	FY2008 Actual	FY2009 Budget
Legacy Center Supervisor/Programs		1.00	1.00	1.00
Program Coordinator		0.55	0.91	0.91
Head Cheer		0.06	0.04	0.04
Cheer Instructor		0.15	0.17	0.17
Cheer Aid		0.01		
Head Dance		0.07	0.08	0.08
Dance Instructor		0.35	0.34	0.34
Head Martial Arts		0.18	0.15	0.15
Martial Arts		0.01	0.09	0.09
Registration Manager		0.35	0.85	0.85
Registration Staff		1.98	2.40	2.40
Rock Wall Head		0.09	0.06	0.06
Rock Wall Attendant		0.56	0.51	0.51
Legacy Center Supervisor/Leagues		1.00	1.00	1.00
Equipment Manager		0.69	0.89	0.89
League Supervisor		1.45	1.43	1.73
Gymnastic Head Instructor		0.81	0.67	0.67
Gymnastic Instructor		4.73	4.98	4.98
Gymnastic Instructor Aid		0.05	0.02	0.02
Total FTEs		57.49	62.68	65.03
Library & Literacy Center				
Library Director	20	1.00	1.00	1.00
Library Clerk III		1.00	0.90	0.90
Library Clerk II	7	5.00	6.00	6.00
Library Clerk I	5	5.75	5.25	6.25
Page			2.00	2.00
Secretary		0.90	0.90	0.90
Assistant Literacy Center Manager	13	1.00	1.00	1.00
Emergent Director			0.10	0.10
Event Organizer			0.10	0.10
Teacher		0.50	0.50	0.50
Evaluator			1.50	1.50
Staff		3.00	2.50	2.50
Total FTEs		18.15	21.75	22.75
Senior Citizens Center				
Senior Citizen Manager	14	1.00	1.00	1.00
Senior Citizen Aide		1.00	1.00	1.00
Total FTEs		2.00	2.00	2.00
Hutchings Museum				
Museum Curator	14	1.00	1.00	1.00
Technician		2.25	2.90	2.90
Clerk		0.10	0.10	0.10
Total FTEs		3.35	4.00	4.00

Staffing Information General Government	Wage Grade	FY2007 Actual	FY2008 Actual	FY2009 Budget
Public Works Administration				
Public Works Director	22	1.00	1.00	1.00
Administrative Assistant	11	1.00	1.00	1.00
Total FTEs		2.00	2.00	2.00
Engineering				
City Engineer	23	1.00	1.00	1.00
Assistant City Engineer	20			1.00
GIS Coordinator	15	1.00	1.00	1.00
Total FTEs		2.00	2.00	3.00
Parks & Buildings				
Parks/Building Manager	17	1.00	1.00	1.00
Parks/Building Maintenance Lead Worker	12	3.00	4.00	4.00
Parks/Building Maintenance Worker I	9	4.00	6.00	6.00
Laborer		2.50	4.83	4.83
Head Custodian		1.00	1.80	1.80
Custodian	7	3.65	2.25	2.25
Total FTEs		15.15	19.88	19.88
Cemetery				
Cemetery Sexton	14	1.00	1.00	1.00
Cemetery Maintenance Worker II	10	1.00	1.00	1.00
Cemetery Maintenance Worker I	9	1.00	1.00	1.00
Cemetery Maintenance Technician		1.00	1.00	1.00
Cemetery Laborer		0.15	0.50	0.50
Total FTEs		4.15	4.50	4.50
Building & Safety				
Chief Building Official	18	1.00	1.00	1.00
Assistant Building Official	16	1.00	1.00	1.00
Lead Building Inspector	15	1.00	1.00	1.00
Building Inspector II	11	5.00	5.00	5.00
Building Inspector I	9	1.00	1.00	0.50
Building & Safety Secretary	8	1.85	2.85	2.00
Secretary		1.00		
Total FTEs		11.85	11.85	10.50
Streets & Roadways				
Street Superintendent	17	1.00	1.00	1.00
Street Maintenance Foreman	13	1.00	1.00	1.00
Sign Maintenance Technician	12		1.00	1.00
Street Maintenance Worker III	12	2.00	1.00	1.00
Street Maintenance Worker II	11	2.00	2.00	2.00
Street Maintenance Worker I	10	2.00	3.00	3.00
Pavement Management Supervisor	14	1.00	1.00	1.00
Street Inspector	13	2.00	2.00	2.00
Laborer		0.75	0.75	0.75
Total FTEs		11.75	12.75	12.75
Fleet				
Fleet Supervisor	13	1.00	1.00	1.00
Journeyman Mechanic				
Apprentice Mechanic	10		0.33	0.50
Total FTEs		1.00	1.33	1.50

Staffing Information Other Gov't Services	Wage Grade	FY2007 Actual	FY2008 Actual	FY2009 Budget
Culinary Water				
Water Systems Superintendent	20	1.00	1.00	1.00
Assistant Water Systems Superintendent	17	1.00	1.00	1.00
Water Sampling Technician				1.00
Culinary Water System Lead/Inspector	14	1.00	1.00	1.00
Culinary Water Operator III	12	1.00	1.00	1.00
Culinary Water Operator II	11	1.00	1.00	
Culinary Water Operator I	10		1.00	1.00
Hydrant/Valve O&M Operator		1.00	1.00	1.00
Water Meter Lead Worker	12	1.00	1.00	1.00
Water Meter Technician	11	1.00	1.00	1.00
Water Locator	11	1.00	1.00	1.00
Secretary	9	1.00	1.00	1.00
Laborer		0.50		
Total FTEs		10.50	11.00	11.00
Secondary Water				
Pressurized Irrigation Lead/Inspector	14	1.00	1.00	1.00
Pressurized Irrigation Operator IV	12		1.00	1.00
Pressurized Irrigation Operator III	11	1.00	1.00	1.00
Pressurized Irrigation Operator II	10	1.00		
Pressurized Irrigation Operator I	9			
Hydrant/Valve O&M Operator			1.00	1.00
Total FTEs		3.00	4.00	4.00
Wastewater				
Wastewater System Lead Worker	14	1.00	1.00	1.00
Wastewater System Operator III	12			1.00
Wastewater System Operator II	11		3.00	2.00
Wastewater System Operator I	10	3.00		
Total FTEs		4.00	4.00	4.00
Drainage				
Drainage System Technician/Inspector	13	1.00	1.00	1.00
Drainage System Operator I				2.00
Total FTEs		1.00	1.00	3.00

Staffing Information Other Gov't Services	Wage Grade	FY2007 Actual	FY2008 Actual	FY2009 Budget
Power				
Power Director	24		1.00	1.00
Operations Manager	21	1.00	1.00	1.00
Metering System/Substation Supervisor	19	1.00	1.00	1.00
Power Field Supervisor	19	3.00	3.00	3.00
Planner/System Designer	19	1.00	1.00	1.00
Journeyman Power Lineman	18	5.00	5.00	5.00
Serviceman/Inspector/Lineman		1.00	1.00	1.00
Apprentice Power Lineman IV	17	1.00		
Apprentice Power Lineman III	16			1.00
Apprentice Power Lineman II	15		1.00	1.00
Apprentice Power Lineman I	14	3.00	1.00	
Power Warehouse Supervisor	16	1.00	1.00	1.00
Warehouse/Maintenance Worker	10	1.00	1.00	1.00
Apprentice Meter Technician			1.00	1.00
URD Laborer		1.00	1.00	1.00
Service Laborer		1.00	1.00	1.00
Blue Stakes Technician		1.00	1.00	1.00
Secretary			0.75	0.75
Meter Reader	9	0.67	0.67	0.67
Laborer		2.00	0.67	0.67
GIS Intern			0.50	0.50
Total FTEs		23.67	23.59	23.59

Staffing Information City Totals	FY2007 Actual	FY2008 Actual	FY2009 Budget
General Government	36.91	38.07	42.00
Public Safety	64.25	70.83	86.83
Leisure Services	80.99	90.43	93.78
Public Works	47.90	54.31	54.13
Enterprise	42.17	43.59	45.59
Total Full-Time Equivalents	272.22	297.23	322.33